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SOUTH DAKOTA
DEPARTMENT OF REVENUE

ANNUAL STATISTICAL REPORT FY 1986

SOUTH Dakota
Department of Revenue

OFFICE OF THE SECRETARY
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Governor George Mickelson
Members of the South Dakota Legislature
and
Citizens of South Dakota

Pursuant to SDCL 10-1-35, 10-1-36, and 6-9-2, I am pleased to submit the Fiscal Year 1986 Annual Statistical Report of the South Dakota Department of Revenue.

The annual report is prepared in an effort to provide you with the information relative to the value of property for the purposes of taxation for the current year. This report furnishes historical tax data on both the state and local levels, the source of state funds, the levy of tax by purpose, and the disposition of state levied taxes. In addition, the report provides an explanation of the various state taxes and presents an outline of the Department's organizational structure.

Sincerely,

Judith M. Payne

Judith M. Payne
Secretary of Revenue

TABLE OF CONTENTS

LIST OF TABLES i
LIST OF FIGURES ii
SECTION I: The Department of Revenue 1
SECTION II: Division of Departmental Services 12
SECTION III: Division of Audits 12
SECTION IV: Division of Sales and Use Tax 13
SECTION V: Division of Motor Vehicles – Fuels Tax and Licensing Sections 17
SECTION VI: Division of Special Taxes 20
SECTION VII: Division of Special Taxes – Property Tax 23

The data in Section VII of this report was compiled and presented by Mrs. Colleen Skinner, Property Tax Statistician.

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LIST OF TABLES

Table Page

I - 1 Taxes Administered by the Department of Revenue . . . 3

I - 2 Disposition of Revenues Generated by Taxes Administered by the Department of Revenue . . . 8

I - 3 South Dakota Department of Revenue Statement of Receipts . . . 11

IV - 1 Sales and Use Tax Collections Remitted to Municipalities and Indian Tribes . . . 14

V - 1 Motor Fuel Tax Fund Distribution by County Highway and Bridge Funds . . . 19

VI - 1 Sales and Property Tax Refunds for the Elderly and Disabled by County, Fiscal Year 1986 . . . 22

VII - 1 Summarization of Valuations and Amount of Taxes Payable in 1986 for Principle Classifications of Property . . . 25

VII - 2 Local Government Ad Valorem Tax Dollar Distribution . . . 25

VII - 3 Property Tax Collected from all Sources, 1984 Taxes Collected in 1985 . . . 28

VII - 4 1985 Amount of Valuation, Levies and Taxes for Municipalities Payable 1986 . . . 30

VII - 5 1986 Valuations, Taxes Payable in 1987 . . . 48

VII - 6 Full and True Values, Taxable Values, Mill Levies, and Taxes State Summary . . . 26

VII - 7 Unaudited Financial Report - 1984 . . . 50

VII - 8 County Warrants and Encumbrances for Year Ending December 31, 1985 . . . 62

VII - 9 Property Tax Replacement Distribution – Fiscal Year 1986 . . . 70

IX - 1 Federally Owned Land in South Dakota by Agency . . . 68

IX - 2 State Owned Land in South Dakota by Agency . . . 69

IX - 3 Privately Owned Land in South Dakota, Indian and Non-Indian . . . 69

IX - 4 Non-Federal and Federal Acres . . . 69

LIST OF FIGURES

Figure Page

I - 1 Department of Revenue Organization Chart . . . 2

IV - 1 Sales and Use Tax Collections . . . 16

V - 1 Motor Fuel Tax Collections and Refunds . . . 18

VI - 1 Sales and Property Tax Refunds for the Elderly and Disabled Fiscal Year 1984 . . . 21

SECTION I: THE DEPARTMENT OF REVENUE

The major function of the Department of Revenue is to collect and administer various taxes and license fees levied by the state and local governments. In order to do such as effectively and efficiently as possible, the Department has established five major goals. They are:

1. **COMPLIANCE** – – To use all available resources to insure that all taxpayers fully comply with the entire body of South Dakota tax laws;
2. **UTILIZATION** – – To insure efficient utilization of state funds through an expanded program of internal auditing and increased managerial supervision of all phases of Department administration;
3. **IMPROVEMENT** – – To aid improvement of South Dakota's tax laws by working with the executive and legislative branches to research all proposed modifications of South Dakota's tax laws;
4. **EDUCATION** – – To use all available resources of the Department to serve, assist, and educate South Dakota citizens with respect to the tax laws; and
5. **COOPERATION** – – To readily cooperate with other jurisdictions in all areas of tax administration.

During fiscal year 1984 the Department has continued several programs and activities designed to achieve the above goals. Some of these programs and activities are:

1. Development and continuation of an audit program which, through selective auditing, insures better compliance with South Dakota's tax laws;
2. The constant updating of the sales and use tax computer program to provide for more efficient processing of returns and reporting procedures;
3. The continued participation in a sales-ratio study in conjunction with the University of South Dakota for the purpose of monitoring the quality of assessment of real property (results from the sales-ratio study are used in a formula to determine state aid to education);
4. Continued participation in a soil survey program for the purposes of determining assessed values for agricultural land; and
5. Expanded programs of training, educating, and certification of property assessors and property tax administrators.

The Secretary of Revenue, appointed by the Governor, is the chief administrator of the Department of Revenue. The office of the Secretary provides effective management of the Department through budget controls and monitoring of activities to insure adherence to established objectives. The office of the Secretary designs and administers a staff support system that provides program management, budget controls, and administrative services for the Department. The office of the Secretary also provides the Governor, Legislature, and citizens of South Dakota with up-to-date information regarding various policies and programs of the Department of Revenue.

FIGURE I – 1
Department of Revenue Organizational Chart

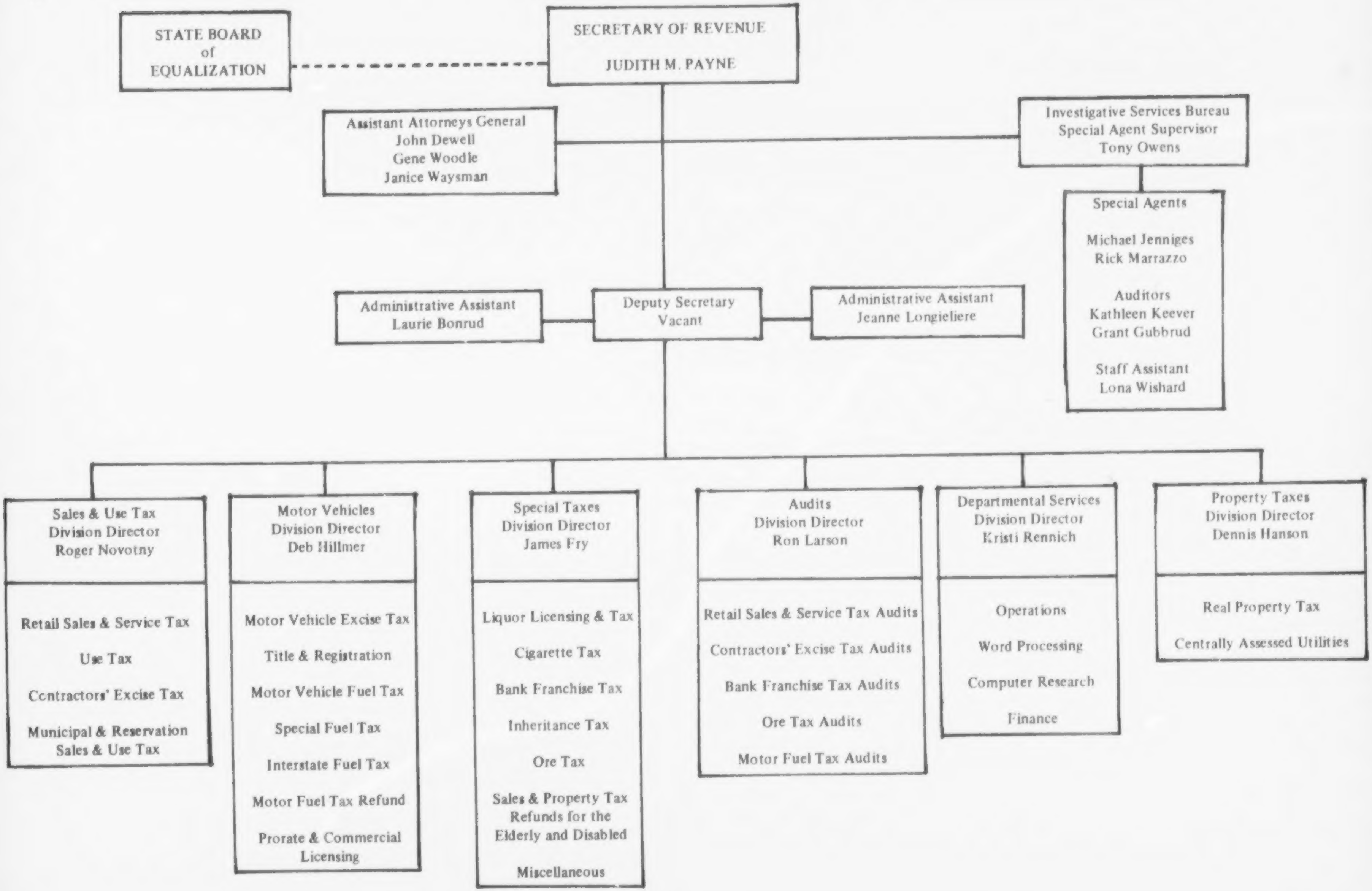

STATE BOARD of EQUALIZATION
SECRETARY OF REVENUE
JUDITH M. PAYNE
Assistant Attorneys General
John Dewell
Gene Woodle
Janice Waysman
Investigative Services Bureau
Special Agent Supervisor
Tony Owens
Special Agents
Michael Jenniges
Rick Marrazzo
Auditors
Kathleen Keever
Grant Gubbrud
Staff Assistant
Lona Wishard
Administrative Assistant
Laurie Bonrud
Deputy Secretary
Vacant
Administrative Assistant
Jeanne Longieliere
Sales & Use Tax
Division Director
Roger Novotny
Retail Sales & Service Tax
Use Tax
Contractors' Excise Tax
Municipal & Reservation Sales & Use Tax
Motor Vehicles
Division Director
Deb Hillmer
Motor Vehicle Excise Tax
Title & Registration
Motor Vehicle Fuel Tax
Special Fuel Tax
Interstate Fuel Tax
Motor Fuel Tax Refund
Prorate & Commercial Licensing
Special Taxes
Division Director
James Fry
Liquor Licensing & Tax
Cigarette Tax
Bank Franchise Tax
Inheritance Tax
Ore Tax
Sales & Property Tax Refunds for the Elderly and Disabled
Miscellaneous
Audits
Division Director
Ron Larson
Retail Sales & Service Tax Audits
Contractors' Excise Tax Audits
Bank Franchise Tax Audits
Ore Tax Audits
Motor Fuel Tax Audits
Departmental Services
Division Director
Kristi Rennich
Operations
Word Processing
Computer Research
Finance
Property Taxes
Division Director
Dennis Hanson
Real Property Tax
Centrally Assessed Utilities

TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Sales and Use Tax	Authority	Rate-Base	Description
Retail Sales and Service Tax	SDCL 10-45	4%	(License Required) Sales Tax applies on retailers gross receipts from all sales of tangible personal property and services not specifically exempted. Exemptions include but are not limited to sales to the state and its political subdivisions, certain agricultural products and motor vehicles, motor fuel, cigarettes, newspapers, labor on new construction and prescription drugs.
		3%	Tax applies to receipts from amusement devices and vending machines, except coin operated washers and dryers subject to special licensing.
		3%	Farm machinery and irrigation equipment; tax applies on the cash difference whenever a trade-in or exchange of used farm machinery is involved.
		2%	Tax applies to receipts resulting from oil and gas field services.
Use Tax	SDCL 10-46	4%	Use Tax is imposed on the privilege of the use, storage and consumption in this state of tangible personal property or services. Tax is imposed on persons using property, certain exemptions apply; property exempted if taxed under 10-45. Use tax license required.
		3% A 2% B	A. Farm machinery and irrigation equipment not taxed under 10-45. B. Property used in maintaining or operating any type of railroad company classified by 10-28.1.
Contractors' Excise Tax	SDCL 10-46B	1½%	Contractors' Excise Tax of 1½% is imposed on gross receipts of prime and subcontractors on realty improvement contracts performed for certain companies. Sales and use tax is applicable on construction materials.
	SDCL10-46A	2%	A contractors' excise tax of 2% is imposed on gross receipts of prime contractors on realty improvement contracts.
Municipal Contractors' Excise Tax	SDCL 10-46A and 10-52	½%	Municipal Contractors' Excise Tax imposed by city ordinance, administered by State Department of Revenue, tax in addition to state tax.
Contractors' Use Tax	SDCL 10-46-5	4%	Imposes use tax on contractors and sub-contractors who use tangible personal property in the performance of realty improvement contracts. Tax applies on the cost or fair market value of property, whichever is greater. MATERIALS USED IN PUBLIC CONTRACTS ARE TAXABLE. (See Contractors' Excise Tax)
Uniform Municipal Sales and Use Taxes	SDCL 10-52	No specific rate, rates vary from ¼%; ½%; 1; 1½; 2%; 2½% and 3%	Municipal sales and use tax imposed by city ordinance, administered by the State Department of Revenue, tax in addition to state tax. State exemptions apply. Farm and irrigation equipment and vending machines are occasionally exempted.
Reservation Sales, Use or Contractors' Excise Tax	SDCL 10-12-A	4% 1½% or 2%	The reservation sales, use and contractors' excise taxes are imposed by tribal ordinance and are identical to the state sales, use and contractors' excise tax.

TABLE I-1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Motor Vehicles	Authority	Rate-Base	Description
Motor Vehicle Fuel Tax	SDCL 10-47-1 thru 10-47-82	.13/gallon - motor fuel .11/gallon - gasohol .06/gallon - aviation	A tax of thirteen cents per gallon or fraction thereof is imposed on all motor fuel sold or used in this state; except that the tax on motor fuel sold for use in aircraft shall be six cents per gallon. A tax of eleven cents per gallon or fraction thereof is imposed on all gasohol and alcohol fuel sold or used in this state with gasohol to contain a minimum of 10% alcohol. Said taxes shall be paid but once.
Use Fuel Tax	SDCL 10-48-1 thru 10-48-74	.13/gallon - diesel .11/gallon - LPG .04/gallon - aviation	A tax of thirteen cents per gallon is imposed on all special fuel sold or used in this state except that special fuel exempt from the tax by SDCL 10-48-3 and except liquefied petroleum gases which shall be taxed at the rate of eleven cents per gallon, and aviation fuel tax which shall be four cents per gallon. Said taxed shall be paid but once.
Interstate Fuel Use Tax	SDCL 10-49-1 thru 10-49-23	.13/gallon - diesel .11/gallon - LPG	The purpose of this chapter is to provide an additional method of collecting fuel taxes from interstate motor vehicle operators commensurate with their operations on South Dakota highways and to permit the Department of Revenue to suspend this collection as to transportation entering South Dakota from any other state where it appears that South Dakota highway fuel tax revenue and interstate hiway transportation moving out of South Dakota will not be unduly prejudiced thereby.

TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Special Taxes	Authority	Rate-Base	Description
Cigarette Excise Tax	SDCL 10-5-3	23 cents cigarette stamps impressions	Imposed on all packs of 20 cigarettes which are applied by the and meter cigarette distributor prior to any sale to the retailers for resale.
Cigarette Excise Tax		29 cents cigarette stamps impressions	Imposed on all packs of 25 cigarettes which are applied by the and meter cigarette distributor prior to any sale to the retailers for resale.
Cigarette License Fee	SDCL 10-50-9	$150.00 annually or $ 75.00 semi-annually	Imposed on all applicants requesting a cigarette wholesalers or distributor's license, such licenses are required prior to the purchase and affixing of cigarette stamps and meter impressions.
Reservation Cigarette Excise Tax	SDCL 10-12A	23 cents per pack of twenty 29 cents per pack of twenty-five	The reservation cigarette excise tax is imposed by tribal ordinance and is identical to the state cigarette excise tax. The tax is collected by the state and a share reverted to the tribe.
Inheritance Tax	SDCL 10-40-2	1½% to 30%	Imposed on inheritances received by classified persons and others; based upon total estate less specified statutory exemptions. Spouses are totally exempt from inheritance tax.
Estate Tax	SDCL 10-40A	Unused Federal Credit	Imposed on estates in an amount equal to any unused Federal-State Death Tax Credit.
Bank Franchise Tax	SDCL 10-43-2, 3, 4	6% or $200.00 minimum	Imposed on all Banks and Financial Corporations, Small Loan Companies and Savings and Loan Companies on their net annual earnings in lieu of local and state personal property taxes.
Ore Tax	SDCL 10-39-24	2% of Gross Yield plus 8% of Net Income	Imposed on all companies severing precious metals within the state; based on the gross yield and net income from the sale of such metal. Producers severing less than 1000 ounces per year are exempt.
Coin Operated Laundromat	SDCL 10-45-5.1	$ 8.00 per unit and $10.00 per unit	Imposed on operators of coin operated laundromats and dry cleaning businesses which is in lieu of sales or use tax provisions. $10.00 per unit in cities of 1,000 population or over and all rural areas. $8.00 per unit in cities of of under 1,000 population.
Trading Stamp License Fee	SDCL 37-19-1	$50.00	Imposed annually on all trading stamp and coupon companies who wish to provide retailers with their products.
Energy Minerals Severance Tax	SDCL 10-39A	4½% ot taxable value	Imposed on the owners of energy minerals for the privilege of severing said minerals.
Low-Point Beer Occupational Tax	SDCL 35-5-3	$5.00 per bbl.	Imposed on all 31 gallon barrels of low-point (3.2) beer imported and received by all licensed beer wholesalers.
High-Point Beer Occupational Tax	SDCL 35-5-3	$8.30 per bbl.	Imposed on all 31 gallon barrels of high-point beer imported and received by all licensed beer and liquor wholesalers.
Conservation Tax	SDCL 10-39B	2.4 mills of taxable value	Imposed on the severance of all energy minerals and paid quarterly by the severor.

TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Special Taxes (cont'd)	Authority	Rate-Base	Description
Amusement Machine Registration	SDCL 10-58	$12.00 per machine; $3.00 per machine (temporary	Imposed on all mechanical or electronic amusement devices offered to the public for use. Any device used exclusively at a fair may be registered for 30 days by paying a fee of $3.00. Devices manufactured before 1940 are exempt from the fee.
Distilled Spirits Occupational Tax	SDCL 35-5-3	$3.80 per gallon	Imposed on every gallon of distilled spirits imported and received by in-state licensed liquor wholesalers.
Light Wines and Diluted Beverage Tax	SDCL 35-5-3	$ .90 per gallon	Imposed on all light wines and diluted beverage containing 3.2 to 14% alcohol by weight imported and received by in-state licensed liquor wholesalers.
Other Wines and Diluted Beverage Tax	SDCL 35-5-3	$1.40 per gallon	Imposed on wines and diluted beverages except sparkling wines containing 14.1 to 20% alcohol by weight imported and received by in-state licensed liquor wholesalers.
Other Wines and Diluted Beverage Tax	SDCL 35-5-3	$2.00 per gallon	Imposed on wines and diluted beverages except sparkling wines containing 20.1 to 24% alcohol by weight imported and received by in-state licensed liquor wholesalers.
High-Point Beer. P.T.R. Tax	SDCL 35-5-21.3	$ .90 per bbl.	Imposed on every 31 gallon barrel of high-point beer imported by in-state licensed beer wholesalers and credited to the Commission on alcoholism.
Distilled Spirits and Liquor P.T.R. Tax	SDCL 35-5-21.3	$ .15 per gallon	Imposed on every gallon of distilled spirits and liquor wholesalers and credited to the Commission on alcoholism.
Low-Point Beer License Fee	SDCL 35-6-2	$500.00 - Brewer $400.00 - Wholesalers $150.00 - Off-sale $250.00 - On-Off sale $150.00 - Transfers	Imposed on all applicants requesting permission to operate as a malt beverage wholesaler or retailer, annual license and 50% of all fees retained at the local level.
Liquor License Fee (Other than retail)	SDCL 35-4-2	$4,000.00 - Distiller $5,000.00 - Wholesaler $ 25.00 - Solicitors $ 25.00 - Transporters $ 100.00 - Carriers $ 10.00 - Dispensers	Imposed on all applicants requesting permission to obtain and operate under the provision of any classified license listed in the area of distilled spirits and liquor.
Alcoholic Beverage 2% Purchase Price Tax	SDCL 35-5-6.1	2% of the purchase price paid for alocholic beverages	Imposed on all distilled spirits and wines imported and received by in-state licensed liquor wholesalers.

TABLE I–1
TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Division of Special Taxes (cont'd)	Authority	Rate-Base		Description
Retail Liquor License Fee	SDCL 35-4-2	Max Fees	City	These fees are maximum fees that may be assessed by the local governing board to any applicant requesting a retail liquor license to sell distilled spirits and liquor. All fees remain with the local governing board recommending the issuance of such licenses within their jurisdiction.
	Off-sale Package Liquor	$ 500.00	First Class	
	Off-sale Package Liquor	$ 400.00	Second Class	
	Off-sale Package Liquor	$ 300.00	Third Class	
	On-sale Retailer Liquor (New)	$1.00/person	First Class	
	On-sale Retailer Liquor	$1500.00	First Class	
	On-sale Retailer Liquor	$1200.00	Second Class	
	On-sale Retailer Liquor	$ 900.00	Third Class	
	On-sale Retailer Liquor (Sunday)	$ 200.00	All Classes	
	On-sale Retailer Liquor (Airport)	$ 250.00	All Classes	
	Off-sale Municipal Package	$ 500.00	All Classes	
	On-sale (wine)	$ 500.00	All Classes	
Alcohol Beverage Brand Registration Fee	SDCL 39-13-3	1st Label	2nd Label	
		$ 25.00	$ 10.00	Malt and Cereal Beverages and Wines
		$ 50.00	$ 15.00	Alcoholic Cordials, Liqueurs, Cocktails, etc.
		$100.00	$ 25.00	Distilled Spirits, Whiskeys, Gin, Rum, Brandy, Vodka, etc.
				Imposed on all brand labels requested to be registered and offered for sale by distillers, manufacturers, vintners and breweries importing products into the state.

TABLE I - 2

DISPOSITION OF REVENUES GENERATED BY TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

TAX	DISPOSITION OF TAX REVENUES
Retail Sales and Service Tax Use Tax Contractors' Use Tax	All revenues from sales and use taxes are deposited into the state general fund.
Energy Minerals Severance Tax	The revenue generated by this severance tax is split between the state general fund and various county trust and agency accounts. One-half of the revenue collected pursuant to this tax is returned to the county in which the energy minerals were extracted or severed. The remaining one-half (½) of the revenue is deposited in the state general fund. If the energy development fund has a balance of less than $100,000 then one-sixth (1/6) of the revenue is deposited in that fund until the balance reaches $100,000.
Conservation Tax	The revenue collected pursuant to this tax is deposited into the state general fund.
Inheritance Tax	Ninety percent (90%) of all inheritance tax revenues are retained in the state general fund while the remaining ten percent (10%) is remitted to the appropriate counties having jurisdiction over the probate of the estate.
Cigarette Excise Tax Cigarette License Fee	The revenues from the cigarette excise tax and cigarette license fee are deposited into the state general fund.
Reservation Cigarette Excise Tax	Revenue from the reservation cigarette excise tax is credited to the reservation on a pro-rata basis based on the percentage of Indian population on the reservations. The state retains a pro-rata percentage of the reservation cigarette excise tax based on the percentage of non-Indian population on the reservation. Also one percent of the revenue credited to reservations is retained by the state as an administrative charge. The revenue retained by the state is deposited into the state general fund. The remaining revenue is then distributed to the tribal governments.
Bank Franchise Tax	The State Treasurer deposits twenty-six and two-thirds percent of the revenue from the bank franchise tax into the state general fund. The State Treasurer remits the remaining seventy-three and one-third percent to the county where the bank or financial institution paying the tax is located. An exception exists regarding banks organized pursuant to SDCL 51-16-40 to 51-16-44, inclusive. Ninety-five percent (95%) of the revenue derived from these taxpayers is deposited into the general fund and five percent (5%) to the county where the bank is located.
Ore Tax	Revenue from the ore tax is deposited into the state general fund.

TABLE 1 - 2

DISPOSITION OF REVENUES GENERATED BY TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

TAX	DISPOSITION OF TAX REVENUES
Coin Operated Laundromat License Fee	The revenues collected from the coin operated laundromat fee are deposited into the state general fund.
Low-Point Beer Occupational Tax	The revenues collected pursuant to this tax are deposited into the state general fund.
High-Point Beer Occupational Distilled Spirits Occupational Tax; Light Wines and Diluted Beverage Tax; Other Wines and Diluted Beverage Tax	The State Treasurer remits thirty percent of the revenues for the tax; high-point beer and distilled spirits occupational taxes and wines and diluted beverage taxes to the municipalities. The remaining seventy percent of the revenues is deposited into the state general fund.
High-Point Beer P.T.R. Tax Distilled Spirits and Liquor P.T.R. Tax	The revenues from the high-point beer and distilled spirits and liquor taxes are deposited into the alcoholism prevention, treatment and rehabilitation fund, which is administered by the Division of Alcoholism.
Low-Point Beer License Fee	Fifty percent of the revenue from the low-point beer license fee is retained at the local level. The remaining fifty percent of the revenue is deposited into the general fund.
Liquor License Fee (Other than retail)	The revenue from the liquor license fee is disposed of in the same manner as the revenues from high-point beer and distilled spirits and liquor taxes and wines and diluted beverage taxes.
Retail Liquor License Fee	The revenue from the retail liquor license fee is retained by the local unit of government approving the licenses.
Alcohol Beverage Brand Registration Fee	The revenue from the alcohol brand registration fee is deposited into the state general fund.
Alcoholic Beverage 2% Purchase Price Tax	The revenues generated by the alcoholic beverage 2% purchase price tax are deposited into the state general fund.
Trading Stamp License Fee	The revenues collected from the trading stamp license fee are deposited into the state general fund.
Amusement Machine Registration	The revenue collected from the registration of mechanical or electronic amusement devices located within the boundaries of a municipality are collected by the Department of Revenue and remitted to the municipality in which the device is located. Revenue from devices located outside municipalities is deposited into the state general fund.

TABLE I - 2

DISPOSITION OF REVENUES GENERATED BY TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

TAX	DISPOSITION OF TAX REVENUES
Motor Fuel Tax Use Fuel Tax Interstate Fuel Use Tax	The revenue generated by the motor vehicle fuel tax and use fuel tax are first deposited into the motor fuel tax fund. The Secretary of Revenue then transfers, an amount determined by the formula specified in SDCL 10-47-60.1 to the snowmobile trail fund, an amount equal to the aviation fuel tax revenue to the Aeronautic Commission, an amount sufficient to cover non-hiway users refunds into the non-hiway users fund, and one and one-half percent of the motor fuel tax account to the motor fuel administration account to cover expenses incurred in the administration of the motor and special fuel tax laws of this state. After the transfers to the Aeronautic Commission and non-highway users funds are made, the Secretary of Revenue then transfers 0.4% of the amount remaining in the motor fuel tax fund to the Division of Forestry and Parks. After the transfer to the Division of Forestry and Parks is made, the Secretary of Revenue transfers the amount remaining into the State Highway Fund.

TABLE I-3
South Dakota Department of Revenue Statement of Receipts

	FY 83	% Increase (Decrease) Over Previous Year	FY 84	% Increase (Decrease) Over Previous Year	FY 85	% Increase (Decrease) Over Previous Year	FY 86	% Increase (Decrease) Over Previous Year
Sales and Use Taxes – State a/	$173,552,550.25	(2.87)	$197,060,053.14	15.54	$199,874,385.14	1.43	$200,708,923.50	.42
Sales and Use Taxes – Cities & Reservations	28,935,699.39	9.83	37,498,670.37	29.59	50,348,360.76	34.27	50,975,294.41	1.25
Cigarette Tax – State	10,634,413.02	(3.73)	10,508,241.10	(1.91)	10,466,307.60	(.40)	14,738,281.13	40.82
Cigarette Tax @ Reservations	233,394.08	92.00	153,566.02	(34.20)	157,868.59	2.80	226,586.17	43.53
Cigarette License Fee	9,307.50	(.72)	8,777.50	(5.70)	8,255.00	(5.95)	8,552.50	3.6
Aviation Fuel Tax	448,917.42	18.67	453,596.83	1.04	477,669.57	5.31	496,515.82	3.95
Motor Fuel Dealers Tax	47,743,779.18	(2.90)	45,716,145.69	(4.25)	47,541,938.72	3.99	46,552,120.20	(2.08)
Special Fuel Users Tax	568,138.06	14.39	1,439,224.32	153.32	1,594,526.56	10.79	916,663.56	(42.51)
Special Fuel Dealers Tax	8,898,668.52	6.10	9,046,366.86	1.66	9,619,848.39	6.34	9,795,215.68	1.82
Interstate Fuel Users Tax	2,399,658.74	(3.84)	11,608.86	b/	1,913,148.09	c/	2,147,733.85	12.26
LPG/CNG Use Permit Fees	51,080.00	–	425,848.45	733.69	5,483.20	d/	–	–
Liquor License Fee	39,915.00	(10.75)	40,085.00	.43	34,935.00	(12.85)	50,415.00	44.31
Malt Beverage (3.2) Beer License Fee	179,917.50	139.44	199,160.00	10.70	174,602.50	(12.34)	167,832.50	(3.88)
Preventive Treatment & Rehabilitation High Point Beer Tax	300,111.39	6.93	311,078.32	3.65	304,214.44	(2.21)	307,324.85	1.02
Preventive Treatment & Rehabilitation Liquor Tax	186,340.51	(4.37)	186,254.30	(.05)	175,994.49	(5.51)	168,986.69	(3.98)
Alcohol Beverage Brand Registration Fee	62,060.00	1.23	63,430.00	2.21	71,510.00	12.74	70,800.00	(.99)
Low Point Beer Tax	898,356.49	8.38	865,540.39	(3.65)	708,750.61	(18.12)	664,196.39	(6.29)
High Point Beer Tax	2,466,841.20	6.68	2,553,715.06	3.52	2,503,520.63	(1.97)	2,526,073.12	.90
Liquor Tax	5,306,937.22	3.71	5,287,179.49	(.37)	5,052,033.12	(4.45)	4,915,472.44	(2.7)
Alcoholic Beverages 2% Purchase Price Tax	520,339.58	(4.45)	517,221.83	(.60)	494,731.03	(4.35)	491,925.14	(.57)
Bank Franchise Tax	7,309,937.38	88.57	19,332,825.83	164.47	15,924,699.48	(17.63)	23,617,298.60	48.31
Inheritance Tax	8,821,933.51	8.43	11,304,336.21	28.14	9,087,993.42	(19.61)	10,512,741.30	15.68
Ore Tax	4,823,012.39	(42.86)	7,353,723.84	52.47	3,564,679.43	(51.53)	3,793,369.51	6.42
Severance Tax	1,706,982.30	(.65)	1,557,224.16	(8.77)	1,731,450.50	(11.19)	1,726,487.59	(.29)
Conservation Tax	–	–	64,267.00	–	92,858.85	(44.49)	94,589.08	1.86
Coin Laundry License Fee	50,046.90	(1.47)	83,049.48	65.94	92,796.90	11.73	92,297.02	(.54)
Trading Stamp License Fee	150.00	(40.00)	150.00	.00	100.00	(33.33)	100.00	.00
Amusement	–	–	–	–	92,224.00	–	107,256.00	16.3
Controlled Substance	–	–	–	–	432.00	–	.00	(100.0)
Private Carline Tax	49,311.74	12.94	49,553.71	.49	.00	–	.00	–
Medicaid County Contributions	–	–	864,415.60	–	1,227,801.00	42.04	104,946.00 f/	–
Unified Judicial System	–	–	3,941,721.51	–	2,739,501.79	(30.50)	2,636,490.63	(3.76)
TOTAL	$306,197,799.47	(.86)	$356,897,030.87	16.56	$366,082,620.81 e/	2.57	$378,614,488.68 e/	3.42

a/ Includes contractor's excise tax.
b/ Program transferred to the Department of Public Safety 7/84
c/ Program transferred to the Department of Revenue
d/ Tax discontinued
e/ Does not include Motor Vehicle Licensing Receipts
f/ Discontinued 7/85

SECTION II: DIVISION OF DEPARTMENTAL SERVICES

The Division of Departmental Services was established by the Secretary of Revenue under the authority of SDCL 10-1-16. The Division of Departmental Services exists to serve the Secretary of Revenue and the five tax collecting and assessing Divisions within the Department of Revenue.

1. Legal services include conducting administrative hearings, providing legal advice to the Department, assistance in the drafting of proposed legislation, and handling court litigation that involves the Department.
2. Operation services include the recording and depositing of all incoming tax revenue, maintenance of computer files, and the accounting of all the physical assets of the Department.
3. Financial services include development of budgetary data, recording of Department financial transactions, and general insurance of fiscal responsibility with the Department.
4. Research services include development and review of statistical data and research involving legislation and regulations.
5. Internal audit services include auditing of Department programs and operations and recommendation of various improvements resulting from internal audits.

SECTION III: DIVISION OF AUDITS

SDCL 10-1-16 provides the authority for audits as a division within the Department of Revenue. Management of the Division is vested in the Director who is under the supervision of the Secretary of Revenue.

The purpose of the Division is to secure and maintain better control over payment of various taxes to the Department in order to support the delivery of vital governmental services to the people of South Dakota. It is primarily responsible, through audit verification of taxpayer records, for all revenues received by the Department according to the various laws, rules, and regulations of the state. The Division strives to: (1) efficiently audit the highest percent of businesses possible in order to promote voluntary compliance with the tax laws; (2) maximize statewide uniformity of taxation; (3) provide timely and accurate information to the Secretary of Revenue and the other tax collecting and assessing Divisions within the Department of Revenue.

During FY 1986 the Division completed 733 audits for an assessment of $4,517,345.

SECTION IV: DIVISION OF SALES AND USE TAX

The Division of Sales and Use tax administers and collects the taxes levied by SDCL 10-45, 10-46, 1046A, 10-46B and authorized by 10-52. SDCL 10-45 imposes a tax of four percent upon the gross receipts from all sales of tangible personal property and services. SDCL 10-46 imposes a tax of four percent of the value of any tangible personal property or services used, stored, rendered or otherwise consumed in South Dakota, provided the tax levied by SDCL 10-45 has not been paid. SDCL 10-46A imposes a 2% contractors' excise tax on the gross receipts of prime contractors resulting from realty improvement contracts. SDCL 10-46B imposes a 1½% contractors' excise tax on the gross receipts of all prime and subcontractors engaged in realty improvement contracts for certain railroad companies, telephone companies, telegraph companies, electric and gas companies, rural water supply companies, rural electric companies and municipal utility or telephone companies. SDCL 10-46A authorizes municipalities to impose a ½% contractors' excise tax which is administered by the Division, provided that the city does not impose a non-ad valorem tax provided for in SDCL 10-52. SDCL 10-52 authorized municipalities to levy a sales tax, which is administered and collected by the Division.

Management of the Division is vested in the Director, who is under the supervision of the Secretary of Revenue. In addition to the primary responsibilities of administration, collection, and reporting of state and city sales, use and contractor's excise tax, the Division also licenses all retailers, collects delinquent accounts and assists taxpayers in all areas of sales, use and contractor's excise tax. At this writing the Division has 37,000 sales, use and excise tax licenses on file.

TABLE IV – 1

Sales and Use Tax Collections Remitted to Municipalities and Indian Tribes

City or Tribe	Rate(s)	Adopted	FY 85 Remittance	FY 86 Remittance	% Increase (Decrease)
Lead	1%	4-72	$190,124.41	425,845.74	123.98%
Lennox	1%	1-74	70,661.57	66,511.26	–5.87%
Madison	1%	4-72	385,716.14	385,336.37	–0.10%
Marion	1%	7-80	46,923.54	43,775.45	–6.71%
Martin	1%	7-80	92,283.89	93,721.45	1.56%
Midland	1%	7-83	13,778.03	12,102.27	–12.16%
Mission	1%, 2%	11-73	73,265.79	131,866.85	79.98%
Mitchell	1%, 2%	1-77	2,079,845.57	2,190,511.18	5.32%
Monroe	1%	1-81	3,319.12	3,024.18	–8.89%
Murdo	1%	1-78	66,316.78	67,288.90	1.47%
New Underwood	2%	3-86	0.00	2,301.06	0.00%
Newell	1%	7-78	33,076.63	35,077.63	6.05%
Oacoma	1%	4-82	57,745.45	58,361.19	1.07%
Parker	1%	7-83	36,834.40	38,041.26	3.28%
Parkston	1%	10-79	2,716.95	2,067.01	–23.92%
Phillip	1%	4-76	108,530.30	99,346.76	–8.46%
Pierre	1%, 2%, 3%	1-77	1,195,960.76	1,235,650.94	3.32%
Presho	1%	7-78	46,976.01	41,113.56	–12.48%
Rapid City	2%, 2½%	5-72	10,607,095.98	10,644,798.27	0.36%
Redfield	1%	1-81	202,180.61	198,019.41	–2.06%
Roscoe	1%	1-79	24,798.33	24,111.76	–2.77%
Salem	1%	7-83	81,062.74	75,917.84	–6.35%
Scotland	1%	7-82	49,598.65	45,412.58	–8.44%
Sioux Falls	1%, 2%	1-74	18,489,375.57	18,330,863.69	–0.86%
Sisseton	1%	7-78	180,579.66	174,454.77	–3.39%
Spearfish	1%, 2%	10-71	566,309.87	687,354.83	21.37%
Springfield	1%	7-84	27,926.30	41,344.59	48.05%
Sturgis	1%, 2%	11-71	415,489.38	425,010.63	2.29%
Tea	1%	7-82	22,725.01	20,622.93	–9.25%
Toronto	1%	9-85	0.00	5,953.37	0.00%
Tyndall	1%	1-86	0.00	15,878.46	0.00%
Vermillion	1%, 2%	7-80	418,821.36	513,539.62	22.62%
Viborg	1%	4-80	37,350.36	38,338.12	2.64%
Wakonda	1%	1-82	18,152.72	14,879.89	–18.03%
Wall	1%, 2%	10-71	144,368.40	242,072.95	67.68%
Watertown	1%, 2%	1-78	1,690,331.56	1,720,663.10	1.79%
Waubay	1%	1-81	19,385.57	20,713.30	6.85%
Webster	1%	7-81	163,605.89	153,059.91	–6.45%
Wessington Springs	1%	7-78	72,421.80	72,455.16	0.05%
White River	1%	7-78	28,604.64	27,391.91	–4.24%
Whitewood	1%	7-76	19,921.70	20,308.49	1.94%
Willow Lake	1%	5-85	0.00	14,653.03	0.00%
Winner	1%	1-80	296,221.59	287,628.25	–2.90%
Woonsocket	1%	7-79	32,937.02	32,852.20	–0.26%
Worthing	1%	1-84	7,237.89	5,093.88	–29.62%
Yankton	1%	7-79	1,093,176.22	1,089,196.53	–0.36%
Pine Ridge	4%	12-70	262,355.58	284,052.11	8.27%
Cheyenne	4%	6-76	399,540.18	443,223.82	10.93%
Rosebud	4%	1-78	535,345.98	660,531.62	23.38%
TOTALS:			$50,348,360.76	$51,900,769.11	3.08%

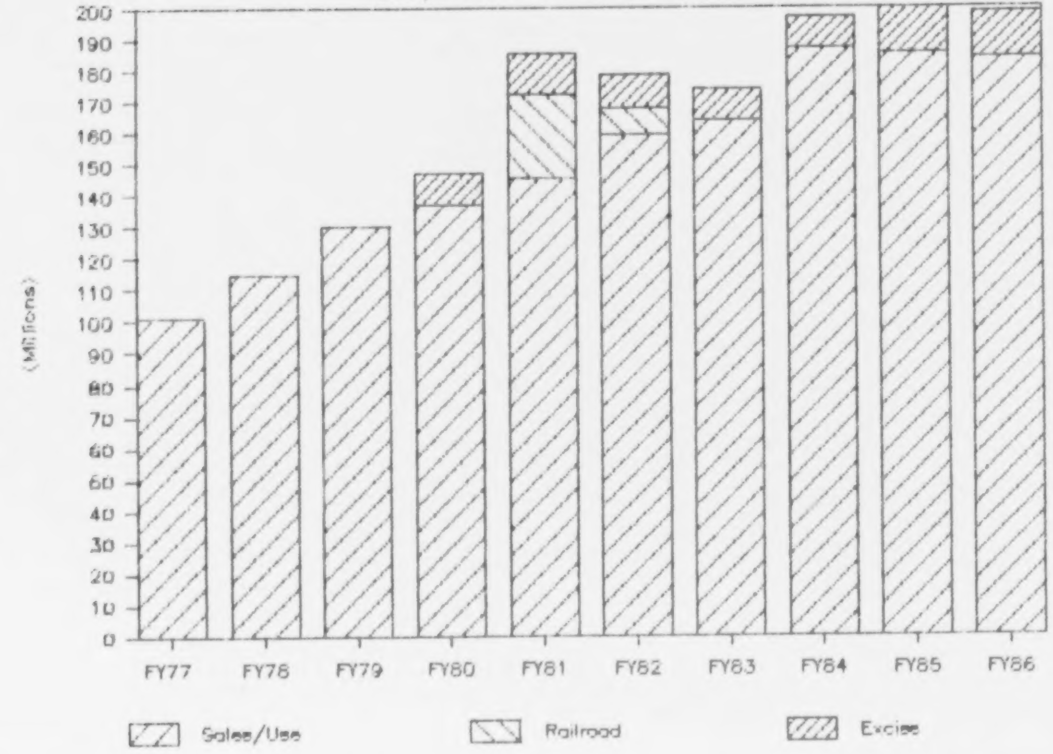
NOTE: The above figures do not offer a valid comparison of economic activity among the various cities because of differing tax rates and tax bases. For further information, contact the City Auditor or the Department of Revenue.

TABLE IV – 1

Sales and Use Tax Collections Remitted to Municipalities and Indian Tribes

ity or Tribe	Rate(s)	Adopted	FY 85 Remittance	FY 86 Remittance	% Increase (Decrease)
berdeen	1%, 1½%, 2½%	4-71	$3,511,035.52	$3,527,520.93	0.47%
lcester	1%	9-84	25,174.44	38,863.07	54.38%
lexandria	1%	11-84	12,357.26	24,610.75	99.16%
von	1%	9-84	24,332.31	35,211.67	44.71%
elle Fourche	1%, 2%, 3%	2-78	363,713.69	563,131.56	54.83%
elvidere	1%	1-85	713.38	4,113.19	476.58%
eresford	1%	7-77	124,467.43	115,209.36	-7.44%
ox Elder	1%, 2%	1-83	69,591.89	90,820.54	30.50%
randon	1%	4-77	86,647.67	83,927.78	-3.14%
ridgewater	1%	7-85	0.00	22,258.08	0.00%
ritton	1%	1-84	99,582.92	89,382.44	-10.24%
rookings	1%, 2%	1-82	1,123,609.60	1,126,520.59	0.26%
anistota	1%, 2%	7-79	39,289.56	36,215.61	-7.82%
anton	1%	4-77	154,189.69	146,625.01	-4.91%
enterville	1%	7-79	42,837.09	38,651.82	-9.77%
entral City	1%	7-75	7,161.56	7,546.49	5.37%
hamberlain	1%	4-79	204,117.70	211,894.73	3.81%
hancellor	1%	1-84	8,276.19	7,986.04	-3.51%
lark	1%	3-86	0.00	11,715.39	0.00%
lear Lake	1%	7-78	79,897.91	71,746.31	-10.20%
uster	2%, 3%	7-77	437,933.27	427,077.27	-2.48%
eSmet	1%, 2%	1-79	83,730.10	81,465.57	-2.70%
eadwood	1%, 2%, ¼%, 1½%, 2½%	4-70	307,336.65	378,454.50	23.14%
ell Rapids	1%	7-79	108,551.89	104,816.13	-3.44%
upree	1%	1-85	5,980.31	19,454.04	225.30%
dgemont	1%, 2%	4-74	72,341.80	74,070.36	2.39%
gan	½%	7-79	91.01	12.49	-86.28%
lk Point	1%	7-79	2,783.24	735.96	-73.56%
mery	1%	7-79	128.90	13.47	-89.55%
ureka	1%	7-85	0.00	57,001.16	0.00%
aith	1%	3-85	6,835.09	50,766.58	642.73%
landreau	1%	7-81	112,621.82	102,609.23	-8.89%
ort Pierre	1%, 2%	10-78	136,603.48	131,058.99	-4.06%
Garretson	1%	3-84	25,467.66	31,855.69	25.08%
Gettysburg	1%	5-85	0.00	98,687.71	0.00%
Groton	1%	1-79	61,177.52	64,033.13	4.67%
Harrisburg	1%	7-82	15,714.35	14,848.90	-5.51%
Hartford	1%	1-78	27,605.31	25,027.71	-9.34%
Hermosa	1%	3-84	6,045.97	6,494.86	7.42%
Highmore	1%	10-79	68,279.10	66,133.80	-3.14%
Hill City	1%, 2%	7-77	80,404.76	81,205.97	1.00%
Hosmer	1%	7-82	21,653.61	19,183.34	-11.41%
Hot Springs	1%, 1½%, ½%	11-71	340,411.72	328,271.64	-3.57%
Humboldt	1%	7-82	14,554.76	15,082.58	3.63%
Hurley	1%	7-82	15,084.13	18,078.35	19.85%
Huron	1%, 2%	10-72	1,604,191.09	1,782,555.87	11.12%
Ipswich	1%	7-77	58,635.44	56,483.61	-3.67%
Irene	1%	7-84	17,243.25	18,689.13	8.39%
Iroquois	1%	7-81	10,869.44	10,828.99	-0.37%
Kadoka	1%, 2%	1-77	61,820.25	64,996.21	5.14%
Kennebec	1%	7-78	28,007.94	23,614.76	-15.69%
Keystone	2%	7-72	117,788.09	114,352.43	-2.92%
Kimball	1%	1-81	42,409.68	43,577.34	2.75%
Lake Andes	1%	7-84	26,942.87	34,202.17	26.94%
Lake Preston	1%	1-81	41,115.55	38,737.73	-5.78%

FIGURE IV – I


Sales/Use and Excise Tax Collection
(Millions)
200
190
180
170
160
150
140
130
120
110
100
90
80
70
60
50
40
30
20
10
0
FY77
FY78
FY79
FY80
FY81
FY82
FY83
FY84
FY85
FY86
Sales/Use
Railroad
Excise

SECTION V: DIVISION OF MOTOR VEHICLES

FUELS TAX SECTION

The Division of Motor Vehicles – Fuels Tax Section – operates under SDCL Chapters 10-47, 10-48 and 10-49; and is responsible for the collection of fuel taxes on motor and special fuels. In addition, the Division is responsible for the complete and comprehensive accounting of all revenue derived under these chapters.

The Division maintains jurisdiction over the licensing and bonding of motor and special fuel dealers and special fuel users who are controlled under the above statutes. Currently this includes more than 1800 licensees who deal in gasoline, gasohol, diesel fuel, heating fuels, and aviation fuels. Licensees are required to submit monthly reports and tax remittances which are checked for accuracy and then deposited into the proper motor fuel tax funds.

The Motor Fuel Tax Refund section processed 19,602 refund claims during FY 86 and approved payment of $4,363,355.00 in refunds to claimants. The average refund claim amounted to $222.00 and accounted for 9.3% of the total gasoline tax collected during FY 86 which totaled $46,683,673.00.

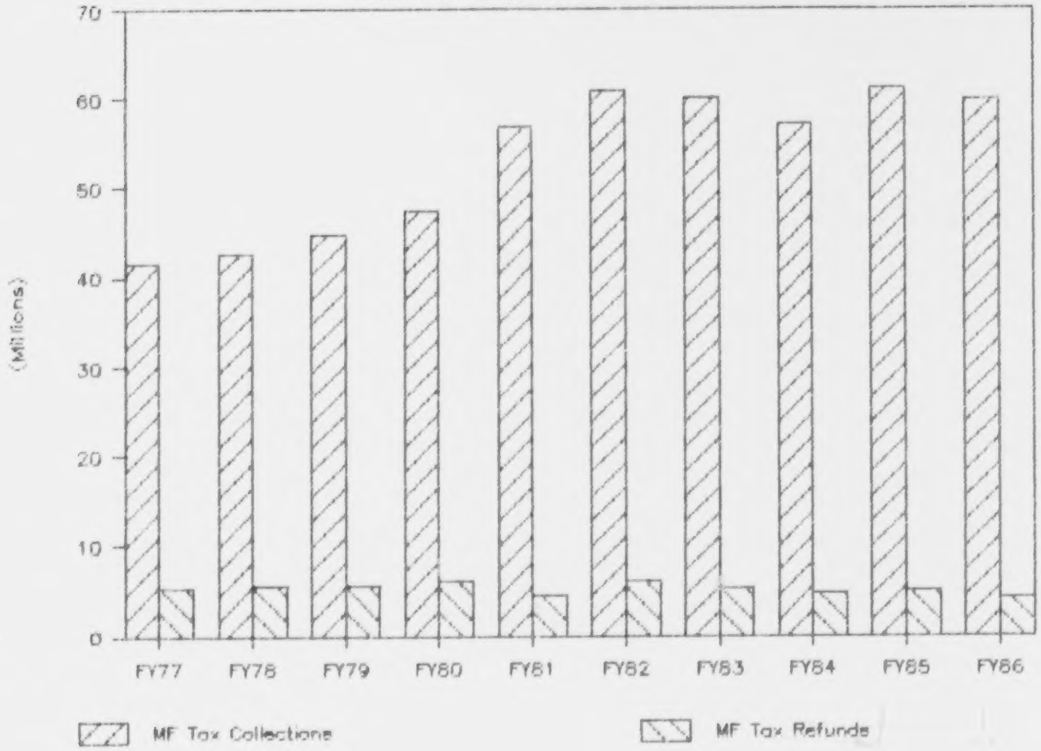
LICENSING SECTION

Motor Vehicle Licensing Receipts – Fiscal Year 1986

License Plate Fees – States' Share	$11,985,381.45
License Plate Fees – Counties' Share	8,502,445.29
Snowmobiles	80,840.00
Temporary Special Permits	8,838.00
Mobile Home Plates	21,420.00
Dealer Fees, Duplicate Dealer Plates	77,898.00
Non-Commercial Duplicate Plates	31,522.50
Commercial Duplicate License Plates	932.00
Title and Penalty Fees	469,552.00
Trailer ID Fees	9,478.62
Replacement Plate Fees	2,480.50
Motorcycle Safety Education Fees	53,989.50
Mobile Home Registration Fees – Counties' Share	484,710.31
Mobile Home Registration Fees – States' Share	85,537.41
Other Vehicle 3.0 Percent Registration Fees	15,399,892.44
Snowmobile 30 Initial Registration Fee	1,239.39
TOTAL RECEIPTS	$37,216,157.41

FIGURE V — 1

Motor Fuel Tax Collections and Refunds



The Secretary of Revenue, during the months of July and October, apportioned one-eighth of the motor fuel tax fund to the various county highway and bridge funds, pro-rata, according to the mileages of rural and star mail routes, vehicle registration and assessed valuation of all real property of the various counties. (Effective through December 31, 1985.)

TABLE V - 1
MOTOR FUEL TAX FUND DISTRIBUTION BY COUNTY HIGHWAY AND BRIDGE FUNDS FOR THE FIRST HALF OF FISCAL YEAR 1986

County	Amount	County	Amount
Aurora	$37,129.56	Hutchinson	71,217.64
Beadle	105,424.24	Hyde	20,105.26
Bennett	22,238.24	Jackson	24,687.20
Beon Homme	50,006.40	Jerauld	24,331.70
Brookings	110,677.67	Jones	20,381.75
Brown	179,525.35	Kingsbury	55,970.82
Brule	39,065.03	Lake	63,238.74
Buffalo	7,978.90	Lawrence	78,130.07
Butte	46,293.45	Lincoln	89,861.42
Campbell	26,306.68	Lyman	37,485.05
Charles Mix	63,278.24	McCook	52,771.37
Clark	50,796.39	McPherson	46,214.44
Clay	57,629.81	Marshall	42,580.49
Codington	102,935.77	Meade	81,408.52
Corson	32,152.62	Mellette	21,685.24
Custer	35,944.57	Miner	37,840.55
Davison	90,493.42	Minnehaha	426,357.88
Day	62,093.25	Moody	50,954.39
Deuel	44,871.46	Pennington	276,141.18
Dewey	21,290.23	Perkins	56,800.32
Douglas	33,021.61	Potter	32,745.09
Edmunds	52,415.87	Roberts	70,111.66
Fall River	40,882.01	Sanborn	32,982.11
Shannon	14,417.33	Spink	77,932.57
Faulk	36,142.07	Stanley	24,410.71
Grant	68,768.68	Sully	31,481.12
Gregory	48,149.92	Tripp	60,868.77
Haakon	28,321.16	Todd	17,932.79
Hamlin	41,553.50	Turner	69,874.66
Hand	48,544.92	Union	71,454.65
Hanson	30,177.64	Walworth	43,370.48
Harding	30,770.13	Yankton	95,588.85
Hughes	69,716.66	Ziebach	14,022.33
		Total Distribution	$3,949,952.60

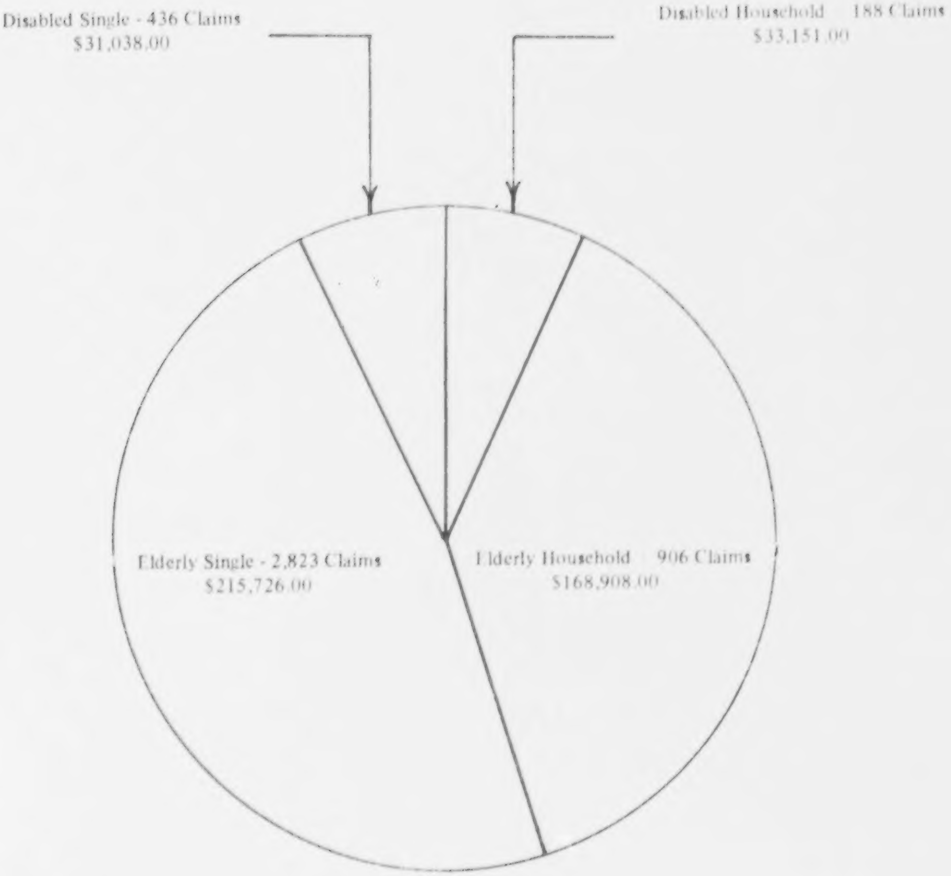
NOTE: Effective January 1, 1986, SDCL 10-47-60.2 was amended to repeal the distribution of state motor fuel tax revenues under (6) which transferred "the remaining one-eighth of the remaining cash balance to the county road and bridge fund."

SECTION VI: DIVISION OF SPECIAL TAXES

The Division of Special Taxes has the responsibility of administration of the following taxes, fees, or programs: cigarette excise tax; cigarette license fee; reservation cigarette excise tax; inheritance tax; bank franchise tax; ore tax; energy mineral severance tax; coin operated laundromat license fee; beer, wine and distilled spirits taxes; beer and liquor license fee; alcohol beverage brand registration fee; a sales tax refund program and a property tax refund program.

Sales or property tax refunds are granted to low-income senior citizens or disabled individuals based on income and size of household. The sales tax refund for individuals from single-member households ranges from $110.00 for income levels below $2,750 to $46.00 from income levels below $4,625. The sales tax refund for individuals from multiple-member households ranges from $220 for income levels below $5,500 to $74.00 for income levels below $7,375. The property tax refund for individuals from single-member households ranges from 35% of property taxes due or paid for income levels below $2,750 to 19% of property taxes due or paid for income levels below $4,625. The property tax refund for individuals from multiple-member households ranges from 55% of property taxes paid or due for income levels below $5,500 to 25% of property taxes paid or due for income levels below $7,365.

FIGURE VI — 1
Sales and Property Tax Refunds for the Elderly and Disabled



1986 Total Refunds $448,840.47

TABLE VI–1

SALES AND PROPERTY TAX REFUNDS FOR THE ELDERLY AND DISABLED BY COUNTY

FISCAL YEAR 1986

County	Number of Claims Receiving Refunds	Amount Refunded	County	Number of Claims Receiving Refunds	Amount Refunded
Aurora	26	2,905.00	Hutchinson	65	9,490.00
Beadle	131	11,711.00	Hyde	10	1,030.00
Bennett	32	3,627.00	Jackson	19	2,030.00
Bon Homme	76	8,412.00	Jerauld	39	3,869.00
Brookings	92	10,341.00	Jones	6	473.00
Brown	239	27,624.00	Kingsbury	53	5,199.00
Brule	43	4,050.00	Lake	95	10,475.00
Buffalo	6	1,059.00	Lawrence	71	6,684.00
Butte	40	3,657.00	Lincoln	83	8,388.00
Campbell	23	2,302.00	Lyman	25	2,707.00
Charles Mix	119	11,296.00	McCook	41	4,201.00
Clark	52	4,610.00	McPherson	68	6,917.00
Clay	43	4,583.00	Marshall	54	5,066.00
Codington	135	12,282.00	Meade	49	5,251.00
Corson	19	1,796.00	Mellette	13	1,395.00
Custer	30	3,421.00	Miner	42	5,019.00
Davison	159	13,957.00	Minnehaha	491	49,322.00
Day	104	11,445.00	Moody	57	5,932.00
Deuel	80	9,067.00	Pennington	254	26,561.00
Dewey	38	4,585.00	Perkins	41	3,751.00
Douglas	44	4,968.00	Potter	24	2,306.00
Edmunds	64	6,184.00	Roberts	148	15,407.00
Fall River	42	3,842.00	Sanborn	20	1,649.00
Shannon	153	16,163.00	Spink	59	5,051.00
Faulk	24	2,097.00	Stanley	11	1,757.00
Grant	75	7,493.00	Sully	5	591.00
Gregory	75	7,270.00	Todd	43	5,596.00
Haakon	10	1,008.00	Tripp	55	7,340.00
Hamlin	51	5,926.00	Turner	64	6,903.00
Hand	38	3,328.00	Union	62	5,796.00
Hanson	19	1,747.00	Walworth	56	5,557.00
Harding	3	323.00	Yankton	78	8,111.00
Hughes	55	4,608.00	Ziebach	12	1,312.00
			TOTAL	4,353	$448,823.00

SECTION VII: DIVISION OF SPECIAL TAXES – PROPERTY TAXES

SDCL 10-1-15 through 10-1-40, inclusive, enumerate various duties of the Secretary of Revenue relative to the fair and equitable administration of the property tax. To assist the Secretary of Revenue in those duties, under authority of SDCL 10-1-16, the Division of Property Tax was established.

The main duties of the Division are to provide assistance to local governments in administration of property taxes and to help insure that all assessments of property are fair and equitable and in compliance with the laws of South Dakota. The Division assists local governments by working with the directors of equalization and city assessors, providing field assistance in reappraisals of one or more classes of property, assisting in the appraisals of special properties, and providing data for the assessment of agricultural land based on its productive capacity. The Division helps to insure fair and equitable assessment of property by compiling and monitoring sales ratio data and training and certification of assessing officials throughout the state.

The Division monitors and checks local budget requests based on property tax revenue, and mill levy limitations. The Division also has the responsibility of assessing all railroad and utility property in the state.

The following is a brief step by step synopsis of the way in which property taxes (with the exception of centrally assessed properties) in South Dakota are determined.

Step A. The full and true value of all property in the state is determined by assessment on January 1.

Step B. Early in May each county Board of Equalization sets a percentage which will be the percent that taxable value will be of full and true value, not to exceed 60 percent. At that time the total taxable value in each taxing jurisdiction within the county will be determined.

Step C. The various taxing jurisdictions (county, school district, city, etc.) within the county submit their budgets to the county auditor. This is generally to be done by October.

Step D. Mill levies (within statutory limits) for each taxing jurisdiction are determined by dividing the budget by the taxable value within the taxing jurisdiction and multiplying the result by 1,000. For example if the full and true value of all property within a city is $10,000,000 and the County Board of Equalization determines that 40% of full and true value ($4,000,000) will be taxable value, and the city has a budget of $100,000, the mill levy is computed as follows:

taxable value = 40% x full and true value
taxable value = 40% x ($10,000,000) = $4,000,000
mill levy = (budget divided by taxable value) x 1000
mill levy = ($100,000 divided by $4,000,000) x 1000 = 25.00 mills

Step E. One mill is equal to 1/10 of a cent or 1/1000 of a dollar. Thus from the example in step D, city taxes are $2.50 per $100 of taxable value. For example, if a person has property with a full and true value of $30,000 his city taxes would be computed as follows:

taxable value - 40% x full and true value
taxable value = 40% x $30,000 = $12,000
taxes = taxable value x (mill levy divided by 1000)
taxes = $12,000 x 25/1000 = $300

Step F. Taxes are due on January 1, of the year following the assessment. One-half of the taxes must be paid by May 1 of the year following the assessment and the remaining half must be paid by November 1, of the year following the assessment. All property taxes are paid to the county treasurer.

EXPLANATION OF THE 1986 STATISTICS BY COUNTY
1986 TAXES PAYABLE IN 1987 ARE BASED ON THE 1986 VALUATION

SCHOOLS

1. Ag and non ag mill levies apply only to "general fund for school districts".
   Apply the ag levy against the ag valuation and the non ag levy against non ag valuation. * These levies include General Fund plus Capital Outlay and Special Education if a levy has been made for these. Due to differences in Adjustment and Bond levies for overlapping school districts, these have not always been included in the stated levies. (If the levy for bond is uniform over the whole school district, then it has been included.)
2. Taxes are the total for both ag and non ag amounts and also includes taxes for any district with a bond or adjustment levy.
   *Designates an overlap school district and taxable valuation has been adjusted for school purposes only.

CITIES AND TOWNS

This levy and tax is the total amount for city use only.

TOWNSHIPS

This valuation and tax is the total of all organized townships in the county. (There are eight counties that do not have any organized townships.)

COUNTY

This levy and tax is the total amount for county use only.

SECONDARY ROAD

This is applicable to unorganized townships only.

SUBDISTRICTS OF SOUTH DAKOTA CONSERVANCY DISTRICT

This is a special tax levied and used by the Subdistrict Conservancy Districts only. (Not all counties or part of counties participate.)

TELEPHONE OUTSIDE CORPORATE LIMITS

This carries a special levy and the tax from this goes into County General Fund. This is a tax paid by telephone companies.

SPECIAL ASSESSMENTS

Includes assessments such as sidewalks, curb and gutter, weed mowing, etc.

MOBILE HOMES

This valuation and tax is not included in the above figures, but the tax is apportioned as other taxes and considered as Other Revenue when setting up the budget.

To determine a total mill levy for any given district, you will need to add the ag and/or non ag levy for schools, city, county and any special levy that might apply to that area. In most instances, there will be an ag and non ag levy.

TABLE VII – 1
SUMMARIZATION OF VALUATIONS AND AMOUNT OF TAXES PAYABLE IN 1986 FOR PRINCIPLE CLASSIFICATIONS OF PROPERTY

REAL		TAXABLE VALUATION	TAXES LEVIED
Lands – – AG (1)		$2,837,224,254	$108,835,611.12
Lands – – NA (2)		599,715,246	29,515,370.59
Lots – – AG (3)		19,756,656	863,820.92
Lots – – NA (4)		2,738,463,813	181,316,539.76
	Sub-Total:	$6,195,159,969	$320,531,342.89
RAILROAD		10,812,840	560,822.10
TELEGRAPH		240,220	15,334.15
ELECTRIC LIGHT, POWER, ETC.		280,802,079	14,898,331.17
*TELEPHONE (Within)		106,237,612	7,079,580.94
	Sub-Total:	$6,593,252,720	$343,085,411.25
*TELEPHONE (Without)		45,997,387	1,985,684.48
SPECIAL ASSESSMENTS		– – –	3,166,337.94
	GRAND TOTAL:	$6,639,250,107	$348,237,433.67

SOURCE: The above figures were taken from the 1985 Recapitulation of the Tax List.

*This item is subject to a special levy, and is a direct post to County General.

The above valuations do not include any additional value due to the amending of 10-12-31.1 and 10-11-25, but the amount of additional taxes is included in the above figures for taxes levied.

TABLE VII – 2
LOCAL GOVERNMENT AD VALOREM TAX DOLLAR DISTRIBUTION

		Taxes levied in 1985 payable in 1986	Portion to each Entity out of $100
COUNTY (Includes Library, Secondary Road, Fire Fighting Purposes, Telephone Outside-General Fund)		$79,273,932.14	22.77
CITIES AND TOWNS		45,095,215.91	12.95
SCHOOLS		211,912,311.34	60.85
TOWNSHIPS		6,893,513.35	1.98
CONSERVANCY SUBDISTRICTS		1,226,517.05	0.35
*OTHER SPECIAL DISTRICTS		3,835,693.77	1.10
	TOTAL:	$348,237,183.56	100.00

*Includes such districts as: Fire, Railroad Authority, Sanitary Sewer, Paving, etc.

TABLE VII-6

STATE SUMMARY ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	6,073,430,172	5,902,302,088
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	159,210,447	158,925,923
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	458,017,444	449,406,164
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	117,711	227,775
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	3,654,878	4,091,550
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	26,676,284	26,603,171
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	5,426,807	5,481,247
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	52,103,581	53,502,088
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	1,408,221	1,358,411
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	3,679,965	3,317,939
NA-C	Platted lots and acreages without corporate limits.	162,082,368	161,959,555
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	561,125,515	570,041,626
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	47,386,955	59,004,940
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	139,525,166	135,526,903
AG-D	City or town lots and acreages classified as agricultural.	15,935,659	15,911,960
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	1,924,993	2,015,370
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	4,441,152	4,218,475
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	322,249	395,335
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	686,883	811,823
NA-D	Lots and acreages in city or town.	573,092,715	570,831,158
NA-D1	Improvements and structures on city or town lots and acreages.	3,037,937,399	3,052,052,664
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	333,145,027	336,289,364
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	1,337,432,892	1,381,577,412
NA-M	Mineral Interests.	–	1,188,853
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	268,718	238,406
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	2,115,262	2,362,164
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	50,752	49,627
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	264,202	169,116
NA-LS1	Improvements and structures within corporate limits on leased site land.	725,271	840,795
NA-LSO1	Improvements and structures without corporate limits on leased site land.	10,644,759	10,657,018
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	47,574,350	44,643,212
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	21,837,652	18,522,404
	TOTAL (less exemptions)	13,082,245,449	12,974,524,536
	EXEMPTIONS	267,932,463	258,961,976

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	10,812,840	12,497,019
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	280,802,082	297,357,419
Telephone (within)	(SDCL 10-33)	106,237,612	107,247,670
Telegraph	(SDCL 10-34)	240,220	219,309
Telephone (without)		45,998,696	48,904,817

NOTE: Real estate valuation for Butte County is unavailable at printing time due to reassessment ordered by the State Board of Equalization.

OWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x	2,690,705,392	x x x	6,893,513.35

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
TOTAL:		2,874,974,104	3,780,576,518			211,912,311.34

+OVERLAP SCHOOL DISTRICT – Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL:		2,844,374,304	x x x x x x x x x	45,095,215.91
Sub-Dist. Conservancy-Total:				1,226,517.05
Rur Fire Prot. Dist(34-31A-21)				472,116.11
Special Assessments:				3,166,511.04

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x		66,938,461.02
SNOW REMOVAL	x x x x x x x x x x x x x x x		1,940,284.09
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		4,028,036.05
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		1,794,967.29
AG BUILDING	x x x x x x x x x x x x x x x		20,581.38
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		18,556.16
BOND REDEMPTION	x x x x x x x x x x x x x x x		151,752.01
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	6,593,252,720		74,892,638.00
SECONDARY ROAD	1,058,173,024		1,772,461.85
FIRE FIGHT PUR(34-31-3)			553,401.10
RAILROAD AUTHORITY			17,518.79
AIRPORT Sanitary Districts			153,828.95
Paving Districts (43,435.42) — Ambulance Districts (52,030.17)			95,465.59
TELEPHONE(Outside)(Gen.)	45,997,387		1,985,684.48
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		79,470,998.76
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			348,237,183.56

MOBILE HOMES

Number	24,799
Full & True Value	153,395,280
Taxable Value	63,198,301
Taxes	3,802,232.65

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	1.98 %
Schools:	60.85 %
Cities & Towns:	12.95 %
Subdistricts:	.35 %
Rural Fire Districts:	.14 %
Special Assessments:	.91 %
County:	22.82 %

COUNTY .... STATE SUMMARY ....

TABLE VII-3 PROPERTY TAXES COLLECTED FROM ALL SOURCES
1984 TAXES COLLECTED IN 1985

	County	%	School	%	Township	%	Cities & Towns	%	Sub Dist Cons. Dist	%	Other Entities	%	Rural Fire Prot. Dist	%	Total	%
Aurora	677,781.04	96.1	945,620.25	96.4	76,525.31	97.0	127,879.54	96.7	6,224.46	96.0	–	–	–	–	1,834,030.60	96.3
Beadle	1,709,449.93	97.2	5,222,751.36	97.2	200,295.57	97.0	1,684,525.38	97.7	31,227.27	97.2	26,732.85	97.6	16,289.38	97.0	8,891,271.74	97.3
Bennett	623,191.36	90.9	802,178.66	90.6	15,938.75	93.5	63,672.57	89.9	–	–	–	–	–	–	1,504,981.34	90.7
Bon Homme	725,788.93	99.0	2,109,098.96	99.0	148,359.68	99.5	384,124.84	97.7	7,632.30	99.0	–	–	6,825.77	99.3	3,381,560.48	98.9
Brookings	1,796,322.38	94.9	6,991,630.61	94.9	250,449.03	93.1	926,150.43	95.8	18,279.61	94.2	–	–	–	–	9,982,832.06	95.0
Brown	3,756,495.00	97.8	10,821,584.00	97.8	333,398.00	97.6	3,621,044.00	98.0	70,435.00	97.8	12,633.00	96.2	–	–	18,615,589.00	97.8
Brule	543,485.26	97.8	1,198,044.23	97.7	32,808.35	97.2	333,362.07	97.8	5,717.21	98.1	–	–	–	–	2,113,417.12	97.8
Buffalo	127,676.68	95.8	317,174.76	96.2	3,022.10	96.9	–	–	1,263.52	96.3	–	–	–	–	449,137.06	96.1
Butte	793,142.62	94.0	2,291,800.13	93.8	10,342.99	92.3	465,525.76	93.1	–	–	–	–	–	–	3,560,811.50	93.8
Campbell	451,284.96	94.2	698,937.87	94.2	65,885.95	94.0	132,763.46	96.2	7,279.17	94.2	–	–	–	–	1,356,151.41	94.4
Charles Mix	1,070,066.91	95.7	1,646,938.13	93.9	189,260.96	94.8	332,210.08	94.5	9,227.99	96.3	–	–	65.25	89.0	3,247,769.32	94.6
Clark	844,372.40	97.4	1,655,163.43	97.5	128,084.61	97.1	232,170.70	97.6	19,205.61	97.6	–	–	–	–	2,878,996.75	97.5
Clay	1,169,581.95	97.0	3,320,343.89	96.9	243,783.83	97.6	412,723.61	96.0	–	–	–	–	34,555.24	97.4	5,180,988.52	96.9
Codington	2,154,968.48	98.1	5,546,191.02	98.2	91,350.75	96.1	1,184,521.99	98.7	15,643.41	98.1	–	–	–	–	8,992,675.65	98.2
Corson	467,573.21	88.2	908,592.94	89.5	75,766.96	86.7	83,978.63	90.8	–	–	–	–	–	–	1,535,911.74	89.0
Custer	695,405.26	93.6	1,485,299.18	93.5	32,878.73	93.9	254,752.50	93.1	4,781.28	94.7	–	–	2,581.95	92.7	2,475,698.90	93.5
Davison	1,743,821.79	95.2	4,620,295.28	95.3	26,414.27	93.1	1,608,220.64	96.0	15,634.68	95.2	–	–	–	–	8,014,386.66	95.4
Day	1,154,335.05	96.3	2,092,780.79	96.0	167,080.33	96.0	320,772.04	96.0	19,911.64	96.2	–	–	–	–	3,754,879.85	96.1
Deuel	1,067,360.31	94.6	1,273,226.48	74.3	158,908.43	94.2	221,228.40	96.9	6,762.57	94.6	–	–	23,643.15	94.3	2,751,129.34	84.1
Dewey	354,517.33	86.7	465,465.54	88.4	–	–	59,361.06	92.8	3,211.73	88.9	–	–	–	–	882,555.66	88.0
Douglas	592,248.26	97.6	1,130,333.89	97.3	96,144.87	97.9	208,130.84	96.6	3,874.94	97.9	–	–	2,131.29	99.6	2,032,864.09	97.4
Edmunds	543,997.28	96.6	1,687,210.30	95.9	146,167.97	96.1	220,166.72	96.7	17,180.95	97.5	–	–	7,533.74	96.9	2,622,256.96	96.1
Fall River	797,129.50	87.7	1,851,355.48	88.4	13,355.33	95.4	500,442.59	87.8	–	–	–	–	5,346.76	92.8	3,167,629.66	88.2
Shannon	84,645.80	80.9	145,085.67	81.0	–	–	1,694.82	84.7	–	–	–	–	–	–	231,426.29	81.0
Faulk	569,891.33	96.9	1,066,518.31	97.4	25,255.55	97.2	137,934.50	97.9	20,502.04	97.2	–	–	45,426.43	[illegible]	1,865,528.16	97.3
Grant	1,339,906.33	98.4	4,144,469.11	98.5	189,264.44	97.8	660,976.68	98.1	12,848.50	98.4	–	–	–	–	6,347,465.06	98.4
Gregory	758,882.27	93.5	1,396,594.07	93.9	100,111.64	92.8	273,658.07	96.2	6,355.58	93.3	–	–	–	–	2,535,601.63	94.0
Haakon	410,543.99	98.6	1,015,672.32	98.4	11,814.09	99.0	103,180.55	97.3	6,133.73	98.6	–	–	1,767.47	99.1	1,549,112.15	98.4
Hamlin	366,081.16	96.7	1,629,022.18	96.9	77,951.74	96.8	199,252.89	97.5	5,285.45	94.7	–	–	–	–	2,277,593.42	96.9
Hand	1,098,912.03	98.3	1,521,164.22	95.7	150,339.84	95.1	145,299.38	97.7	35,141.04	95.6	–	–	–	–	2,950,856.51	96.7
Hanson	525,250.41	96.8	1,034,628.01	97.2	95,490.32	97.3	118,001.50	99.1	5,967.18	97.4	–	–	124.08	100.0	1,779,461.50	97.2
Harding	530,620.27	98.9	563,870.97	98.8	–	–	46,668.69	99.3	–	–	–	–	–	–	1,141,159.93	98.9
Hughes	1,197,124.21	94.9	4,081,839.32	95.7	1,500.68	98.0	796,394.94	96.6	52,405.40	94.9	–	–	–	–	6,129,264.55	95.6

PROPERTY TAXES COLLECTED FROM ALL SOURCES
1984 TAXES COLLECTED IN 1985

	County	%	School	%	Township	%	Cities & Towns	%	Sub Dist Cons. Dist	%	Other Entities	%	Rural Fire Prot. Dist	%	Total	%
Hutchinson	1,379,157.96	97.9	2,729,354.98	97.8	210,077.42	97.6	609,363.05	98.6	16,143.95	97.9	–	–	20,883.08	97.2	4,964,980.44	97.9
Hyde	303,945.89	93.1	670,483.39	93.6	65,905.00	92.5	106,095.57	93.8	13,888.40	92.9	–	–	–	–	1,160,318.25	93.4
Jackson	440,903.04	93.6	409,633.00	93.9	56,277.65	93.0	48,350.64	94.0	2,064.25	95.1	–	–	–	–	957,228.58	93.7
Jerauld	444,329.30	95.8	807,414.28	95.9	30,870.92	95.2	112,688.16	96.8	4,071.43	95.8	1,701.69	99.8	2,790.22	95.4	1,403,866.00	95.9
Jones	496,791.82	98.2	653,155.74	99.2	61,264.86	99.4	75,430.43	97.6	4,229.03	97.7	–	–	12,308.15	98.8	1,303,180.03	98.7
Kingsbury	737,092.27	97.9	2,036,513.93	96.9	183,894.93	98.0	368,269.60	98.4	7,177.16	97.9	–	–	–	–	3,332,947.89	97.3
Lake	1,299,792.45	96.6	3,133,105.98	96.5	255,620.92	96.6	493,229.10	96.5	10,086.09	96.0	–	–	–	–	5,191,834.54	96.5
Lawrence	2,112,477.96	95.6	5,602,800.63	95.6	**	–	1,498,943.79	94.8	–	–	137,118.60	95.2	–	–	9,351,340.98	95.4
Lincoln	1,453,906.95	97.2	4,778,877.26	97.0	372,452.75	97.4	793,442.65	96.2	13,913.56	100.0	–	–	–	–	7,412,593.17	96.9
Lyman	611,571.73	96.2	1,127,561.38	96.2	83,406.68	96.8	142,929.15	95.2	7,275.17	96.3	568.65	95.1	20,649.48	96.3	1,993,962.24	96.1
McCook	879,256.39	96.4	1,919,654.45	96.2	247,197.33	96.7	276,922.20	96.5	–	–	–	–	5,385.61	97.7	3,328,415.98	96.3
McPherson	1,041,877.38	99.1	1,219,320.71	96.9	17,111.68	95.7	242,293.08	98.6	10,777.76	99.7	–	–	7,390.99	96.0	2,538,771.60	98.0
Marshall	835,118.07	97.0	1,453,345.19	97.0	141,645.83	97.5	200,308.25	97.0	14,834.28	97.5	*17,408.97	96.9	–	–	2,662,660.59	97.0
Meade	1,207,944.24	95.2	3,994,366.83	92.4	10,377.95	97.1	592,187.70	93.4	–	–	38,871.88	88.5	7,531.22	90.1	5,851,279.82	93.0
Mellette	366,464.01	94.5	448,176.41	93.9	19,373.17	94.5	15,325.88	93.6	2,998.95	93.8	–	–	–	–	852,338.42	94.1
Miner	788,613.67	97.4	864,166.71	97.5	133,280.02	97.1	138,085.62	97.2	4,433.01	97.4	–	–	–	–	1,928,579.03	97.4
Minnehaha	6,440,392.27	96.6	35,342,958.60	96.7	221,262.01	96.6	11,578,583.08	96.6	83,450.62	96.7	–	–	–	–	53,666,646.58	96.6
Moody	1,011,664.61	96.3	2,274,447.19	96.3	285,512.71	96.2	288,896.08	96.7	7,849.70	96.3	–	–	–	–	3,868,370.29	96.3
Pennington	8,577,205.39	97.7	20,230,387.67	93.6	313,306.21	93.0	4,047,978.94	94.4	80,523.33	98.8	123,514.17	94.3	248,967.24	92.7	33,621,882.95	94.7
Perkins	690,917.04	96.7	1,943,274.04	96.5	131,436.15	97.3	318,570.09	97.1	8,164.56	96.6	–	–	–	–	3,092,361.88	96.6
Potter	543,448.81	98.7	1,296,339.00	98.5	35,835.06	98.8	250,988.70	97.8	13,884.44	98.6	–	–	1,574.97	98.8	2,142,070.98	98.5
Roberts	1,114,343.55	93.8	2,366,833.99	96.5	227,778.17	95.7	303,747.37	98.6	–	–	50,304.87	95.1	–	–	4,063,007.95	95.8
Sanborn	617,032.20	98.5	703,4[illegible]3.79	97.8	105,686.08	99.1	75,684.13	89.0	–	–	–	–	10,061.12	96.8	1,511,877.32	97.7
Spink	1,458,671.94	96.5	2,7[illegible]63.06	93.1	220,880.90	96.8	472,023.97	96.6	–	–	–	–	–	–	4,889,139.87	94.6
Stanley	436,093.77	97.1	[illegible]89.64	96.8	6,487.04	97.9	190,349.58	93.0	–	–	–	–	–	–	1,320,120.03	96.3
Sully	764,545.23	91.5	1,085,234.75	93.3	58,587.23	91.2	60,132.11	96.3	14,230.31	91.7	–	–	–	–	1,982,729.63	92.6
Tripp	1,010,283.09	94.3	1,732,927.50	94.2	125,023.27	94.4	388,765.34	93.6	15,101.82	94.2	–	–	–	–	3,272,101.02	94.2
Todd	297,322.05	89.6	400,533.98	90.0	–	–	25,583.04	85.3	–	–	–	–	–	–	723,439.07	89.7
Turner	1,191,798.60	96.5	2,684,293.88	96.9	307,814.78	97.4	367,282.87	93.4	–	–	–	–	–	–	4,551,190.13	96.6
Union	1,112,449.50	94.9	2,296,952.32	94.5	421,374.97	96.0	482,606.24	91.9	11,951.09	94.9	–	–	–	–	4,955,334.12	94.4
Walworth	753,689.92	98.7	1,847,221.16	96.6	35,349.59	94.3	577,333.57	96.6	13,984.83	96.8	–	–	2,744.90	87.8	3,230,323.97	97.0
Yankton	1,270,764.00	94.7	5,033,778.00	98.2	152,988.00	93.9	717,735.00	94.5	22,543.00	94.6	–	–	–	–	7,197,808.00	97.1
Ziebach	253,426.84	93.1	453,525.84	93.0	46,109.65	93.0	15,349.35	96.7	2,538.76	93.1	–	–	–	–	770,950.44	93.1
TOTALS:	72,685,145.63	–	191,275,686.64	–	7,742,140.00	–	41,736,264.20	–	793,977.76	–	408,854.68	–	486,577.49	–	315,128,646.40	–

** Lawrence County - Township (St. Onge) – included with cities.

* Marshall County – Other Entity – Railroad Authority

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons. Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Aberdeen	N	25,956	148,327,303	23.53	3,490,141.44	12.20	1,809,593.10	.54	80,096.74	43.39	6,435,921.68	79.66	11,815,752.96
Agar	A	139	17,150	7.99	137.03	15.85	271.83	.34	5.83	3.64	62.43	27.82	477.12
	N	139	358,424	7.99	2,863.81	15.85	5,681.02	.34	121.86	3.64	1,304.66	27.82	9,971.35
Akaska	A		32,115	14.99	481.40	8.64	277.47	.25	8.03	13.85	444.79	37.73	1,211.69
	N	49	221,379	14.99	3,318.47	8.64	1,912.71	.25	55.34	18.64	4,126.50	42.52	9,413.02
Albee	A		2,298	16.52	37.96	10.02	23.03	.11	.25	27.74	63.75	54.39	124.99
	N	23	27,971	16.52	462.08	10.02	280.27	.11	3.08	42.50	1,188.77	69.15	1,934.20
Alcester	N	885	4,840,220	20.35	98,498.48	10.00	48,402.20	–	–	26.39	127,733.41	56.74	274,634.09
Alexandria	A		11,194	32.65	365.48	13.48	150.90	.17	1.90	23.77	266.08	70.07	784.36
	N	595	1,927,190	32.65	62,922.75	13.48	25,978.52	.17	327.62	33.08	63,751.45	79.38	152,980.34
Alpena	A		58,529	29.77	1,742.41	17.89	1,047.08	–	–	25.82	1,511.22	73.48	4,300.71
	N	286	411,772	29.77	12,258.45	17.89	7,366.60	–	–	41.82	17,220.31	89.48	36,845.36
Altamont	A		43,456	10.92	474.54	14.68	637.93	.13	5.65	27.27	1,185.05	53.00	2,303.17
	N	58	71,060	10.92	775.98	14.68	1,043.16	.13	9.24	39.40	2,799.76	65.13	4,628.14
Andover	A		1,430	27.15	38.82	12.55	17.95	.31	.44	23.13*	26.62	63.14	83.83
	N	139	380,698	27.15	10,335.95	12.55	4,777.76	.31	118.02	36.33*	11,820.33	76.34	27,052.06
Arlington (Brookings)	A		48,535	14.95	725.60	10.98	532.91	.12	5.82	26.67	1,294.43	52.72	2,558.76
	N	3	145,618	14.95	2.176.99	10.98	1,598.89	.12	17.47	39.37	5,732.98	65.42	9,526.33
Arlington (Kingsbury)	A		71,263	14.95	1,065.38	10.16	724.03	.11	7.84	26.67	1,900.58	51.89	3,697.83
	N	950	4,412,656	14.95	65,969.21	10.16	44,832.59	.11	485.39	39.37	173,726.27	64.59	285,013.46
Armour	A		28,485	45.00	1,281.83	13.79	392.81	.23	6.55	25.10	714.97	84.12	2,396.16
	N	818	2,948,082	45.00	132,663.69	13.79	40,654.05	.23	678.06	38.66	113,972.85	97.68	287,968.65
Artas	N	43	65,464	10.69	699.81	12.65	828.12	.28	18.33	12.51*	12.83	36.13	1,559.09
Artesian	A		10,030	33.01	331.09	22.16	222.26	.22	2.21	21.50	215.65	76.89	771.21
	N	224	398,982	33.01	13,170.40	22.16	8,841.44	.22	87.78	31.35	12,508.09	86.74	34,607.71
Ashton	A		17,438	17.30	301.68	13.87	241.87	.59	10.29	20.74	361.66	52.50	915.50
	N	154	433,238	17.30	7,495.02	13.87	6,009.01	.59	255.61	29.92	12,962.48	61.68	26,722.12
Astoria	N	154	345,778	34.70	11,998.50	14.20	4,910.05	.13	44.95	17.24	5,961.21	66.27	22,914.71
Aurora	A		17,249	17.23	297.20	10.98	189.39	.12	2.07	29.11	502.12	57.44	990.78
	N	507	2,303,766	17.23	39,693.89	10.98	25,295.35	.12	276.45	43.75	100,789.76	72.08	166,055.45
Avon	A		5,750	30.89	177.62	20.55	118.16	.30	1.73	26.43	151.97	78.17	449.48
	N	567	2,100,443	30.89	64,882.68	20.55	43,164.10	.30	630.13	40.70	85,614.06	92.50	194,290.97
Badger	A		91,226	–	–	10.16	926.86	.11	10.03	26.67	2,433.00	36.94	3,369.89
	N	97	372,128	–	–	10.16	3,780.82	.11	40.93	39.37	14,650.68	49.64	18,472.43

* Andover A due to adjustment for overlapping school district only, this levy is applied against 1,151 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 325,360 taxable value to determine school tax dollars
* Artas N due to adjustment for overlapping school district only, this levy is applied against 102,576 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Baltic	A		36,922	16.29	601.46	8.63	318.64	.11	4.06	30.34	1,120.21	55.37	2,044.37
	N	688	2,683,486	16.29	43,713.99	8.63	23,158.48	.11	295.18	44.08	118.288.06	69.11	185,455.71
Bancroft	A		4,613	12.57	57.99	10.16	46.87	.11	.51	26.11	120.45	48.95	225.82
	N	41	194,202	12.57	2,441.12	10.16	1,973.09	.11	21.36	39.79	7,727.30	62.63	12,162.87
Batesland	N	163	97,443	20.53	2,000.50	19.92	1,941.06	–	–	46.83	4,563.26	87.28	8,504.82
Belle Fourche	N	4,692	23,476,214	18.79	441,118.06	11.02	258,707.88	–	–	47.28	1,109,955.40	77.09	1,809,781.34
Belvidere	A		14,965	41.34	618.65	7.71	115.38	.42	6.29	14.05	210.26	63.52	950.58
	N	80	130,175	41.34	5,381.43	7.71	1,003.65	.42	54.67	18.10	2,356.17	67.57	8,795.92
Beresford (Lincoln)	A		29,866	9.87	294.78	8.98	268.20	–	–	20.34	607.47	39.19	1,170.45
	N	361	1,953,889	9.87	19,284.88	8.98	17,545.92	–	–	29.01	56,682.32	47.86	93,513.12
Beresford (Union)	A		50,285	9.87	496.31	10.00	502.85	–	–	20.34	1,022.80	40.21	2,021.96
	N	1,504	9,947,934	9.87	98,186.11	10.00	99,479.34	–	–	29.01	288,589.57	48.88	486,255.02
Big Stone City	A		7,032	19.45	136.77	10.02	70.46	.11	.77	26.48	186.21	56.06	394.21
	N	672	2,422,415	19.45	47,115.97	10.02	24,272.60	.11	266.47	38.78	93,941.25	68.36	165,596.29
Bison	A		35,225	33.87	1,193.07	5.53	194.79	–	–	22.51	792.91	61.91	2,180.77
	N	457	1,503,305	33.87	50,916.94	5.53	8,313.28	–	–	35.59	53,502.63	74.99	112,732.85
Blunt	A		69,727	12.91	900.18	7.49	522.26	.48	33.47	22.80*	1,094.10	43.68	2,550.01
	N	424	1,866,788	12.91	24,100.23	7.49	13,982.24	.48	896.06	33.58*	49,272.87	54.46	88,251.40
Bonesteel	N	331	830,015	45.00	37,350.68	18.12	15,039.87	.28	232.40	32.04	26,593.68	95.44	79,216.63
Bowdle	A		8,975	21.29	191.08	10.61	95.22	.27	2.42	18.69	167.74	50.86	456.46
	N	644	2,959,407	21.29	63,005.78	10.61	31,399.31	.27	799.04	24.13	71,410.49	56.30	166,614.62
Box Elder	A		34,825	25.20	877.59	16.57	577.05	.17	5.92	23.92	833.01	65.86	2,293.57
	N	3,186	7,657,044	25.20	192,957.51	16.57	126,877.22	.17	1,301.70	34.93	267,460.55	76.87	588,596.98
Bradley	A		8,972	16.41	147.23	13.90	124.71	.38	3.41	21.60	193.80	52.29	469.15
	N	134	280,713	16.41	4,606.50	13.90	3,901.91	.38	106.67	31.94	8,965.97	62.63	17,581.05
Brandon	A		179,434	9.00	1,614.91	8.63	1,548.52	.11	19.74	32.96	5,914.14	50.70	9,097.31
	N	2,590	16,384,773	9.00	147,462.96	8.63	141,400.59	.11	1,802.33	48.90	801,215.40	66.64	1,091,881.28
Brandt	A		86,262	10.49	904.89	14.20	1,224.92	.13	11.21	27.27	2,352.36	52.09	4,493.38
	N	129	285,671	10.49	2,996.69	14.20	4,056.53	.13	37.14	39.40	11,255.44	64.22	18,345.80
Brentford	A		17,817	20.52	365.60	13.87	247.12	.59	10.51	20.74	369.52	55.72	992.75
	N	91	255,344	20.52	5,239.66	13.87	3,541.62	.59	150.65	29.92	7,639.89	64.90	16,571.82
Bridgewater	A		52,275	15.10	789.35	11.88	621.03	–	–	20.79	1,086.80	47.77	2,497.18
	N	653	3,250,703	15.10	49,085.62	11.88	38,618.35	–	–	31.10	101,096.86	58.08	188,800.83
Bristol	A		8,590	20.29	174.29	12.55	107.80	.31	2.66	21.74	186.75	54.89	471.50
	N	445	1,996,947	20.29	40,518.05	12.55	25,061.68	.31	619.05	30.45	60,807.04	63.60	127,005.82
Britton	N	1,589	5,806,574	30.53	177,274.70	14.31	83,092.07	.42	2,438.76	25.17	146,151.47	70.43	408,957.00

* Blunt A due to adjustment for overlapping school district only, this levy is applied against 47,987 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 1,467.328 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Broadland 2-1			33,345	15.28	509.51	9.45	315.11	.48	16.01	18.33	611.21	43.54	1,451.84
	N		143,943	15.28	2,199.45	9.45	1,360.26	.48	69.09	26.75	3,850.48	51.96	7,479.28
Broadland 2-5	A		9,550	15.28	145.92	9.45	90.25	.48	4.58	24.03	229.49	49.24	470.24
	N		6,181	15.28	94.45	9.45	58.41	.48	2.97	38.43	237.54	63.64	393.37
Brookings	A		409,358	8.59	3,516.39	10.98	4,494.75	.12	49.12	29.11	11,916.41	48.80	19,976.67
	N	14,951	93,557,773	8.59	803,661.27	10.98	1,027,264.35	.12	11,226.93	43.75	4,093,152.57	63.44	5,935,305.12
Bruce	A		43,254	34.63	1,497.89	10.98	474.93	.12	5.19	31.52	1,363.37	77.25	3,341.38
	N	254	1,001,667	34.63	34,687.73	10.98	10,998.30	.12	120.20	45.44	45,515.75	91.17	91,321.98
Bryant	A		10,001	26.43	264.33	10.74	107.41	.11	1.10	26.17	261.73	63.45	634.57
	N	388	1,074,242	26.43	28,392.22	10.74	11,537.36	.11	118.17	40.03	43,001.91	77.31	83,049.66
Buffalo	N	447	1,473,709	26.13	38,508.02	14.85	21,884.58	–	–	23.65	34,853.22	64.63	95,245.82
Buffalo Gap	N	186	577,211	6.06	3,497.90	3.68	2,124.14	–	–	46.99*	31,806.97	56.73	37,429.01
Burke	A		1,530	27.99	42.82	18.12	27.72	.28	.43	32.52	49.76	78.91	120.73
	N	846	2,270,597	27.99	63,554.01	18.12	41,143.22	.28	635.77	48.52	110,169.37	94.91	215,502.37
Bushnell	A		62,769	6.13	384.77	10.98	689.20	.12	7.53	29.11	1,827.21	46.34	2908.71
	N	76	233,944	6.13	1,434.08	10.98	2,568.71	.12	28.07	43.75	10,235.05	60.98	14,265.91
Butler	A		47,515	18.57	882.35	12.55	596.31	.31	14.73	21.74	1,032.98	53.17	2,526.37
	N	22	27,882	18.57	517.77	12.55	349.92	.31	8.64	30.45	849.01	61.88	1,725.34
Camp Crook	N	91	84,804	45.00	3,816.18	14.85	1,259.34	–	–	23.65	2,005.61	83.50	7,081.13
Canistota	A		19,588	19.73	386.47	11.88	232.71	–	–	21.08	412.92	52.69	1,032.10
	N	626	3,002,375	19.73	59,236.86	11.88	35,668.22	–	–	31.81	95,505.55	63.42	190,410.63
Canova	A		12,287	34.99	429.92	14.69	180.50	.07	.80	15.34	188.48	65.09	799.76
	N	194	502,181	34.99	17,571.31	14.69	7,377.04	.07	35.15	20.54	10,314.80	70.29	35,298.30
Canton	A		121,016	19.25	2,329.50	8.98	1,086.72	–	–	27.30	3,303.74	55.53	6,720.02
	N	2,886	16,608,683	19.25	319,717.15	8.98	149,145.97	–	–	40.97	680,457.74	69.20	1,149,320.86
Carter	A												
	N												
Carthage	A		75,194	23.58	1,773.07	14.69	1,104.60	–	–	6.43	483.50	44.70	3,361.17
	N	274	917,200	23.58	21,627.58	14.69	13,473.67	–	–	6.43	5,897.60	44.70	40,998.85
Castlewood	A		42,647	19.67	838.87	10.74	458.03	.11	4.69	21.58	920.32	52.10	2,221.91
	N	557	1,950,578	19.67	38,367.87	10.74	20,949.21	.11	214.56	28.71	56,001.09	59.23	115,532.73
Cavour	A		12,339	14.00	172.75	9.45	116.60	.48	5.92	22.15	273.31	46.08	568.58
	N	117	548,182	14.00	7,672.55	9.45	5,180.32	.48	263.13	34.24	18,769.75	58.17	31,887.75
Centerville	A		40,355	28.44	1,147.70	12.91	520.98	–	–	23.65	954.40	65.00	2,623.08
	N	892	3,546,140	28.44	100,852.22	12.91	45,780.67	–	–	35.29	125,143.28	76.64	271,776.17
Central City	N	232	499,731	23.51	11,748.68	19.06	9,524.87	–	–	37.23	18,604.99	79.80	39,878.54
Chamberlain	A		25,041	24.89	623.27	12.93	323.78	.28	7.01	23.03	576.69	61.13	1,530.75
	N	2,258	10,937,819	24.89	272,242.31	12.93	141,426.00	.28	3,062.59	31.06	339,728.66	69.16	756,459.56

* Buffalo Gap N due to adjustment for overlapping school district only, this levy is applied against 676,888 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Chancellor	A		8,840	19.33	170.88	12.91	114.12	–	–	27.54	243.45	59.78	528.45
	N	257	1,145,402	19.33	22,140.62	12.91	14,787.14	–	–	45.63	52,264.69	77.87	89,192.45
Chelsea	A		2,902	27.59	80.07	14.52	42.14	.43	1.25	20.39	59.17	62.93	182.63
	N	38	92,811	27.59	2,560.66	14.52	1,347.62	.43	39.91	30.73	2,852.08	73.27	6,800.27
Claire City	A		6,270	13.50	84.65	18.99	119.07	–	–	31.00	194.37	63.49	398.09
	N	87	290,034	13.50	3,915.46	18.99	5,507.75	–	–	47.00	13,631.60	79.49	23,054.81
Claremont	A		5,435	19.26	104.68	12.25	66.58	.64	3.48	22.54*	116.67	54.69	291.41
	N	168	516,014	19.26	9,938.43	12.25	6,321.17	.64	330.25	33.92*	15,323.19	66.07	31,913.04
Clark	A		18,909	36.45	689.23	13.90	262.84	.38	7.19	21.60	408.43	72.33	1,367.69
	N	1,312	5,290,864	36.45	192,851.99	13.90	73,543.01	.38	2,010.53	31.94	168,990.20	82.67	437,395.73
Clear Lake	A		72,254	47.51	3,432.79	14.20	1,026.01	.13	9.39	24.27	1,753.60	86.11	6221.79
	N	1,310	4,899,109	47.51	232,756.67	14.20	69,567.35	.13	636.88	36.40	178,327.57	98.24	481,288.47
Colman	A		88,605	8.46	749.60	13.25	1,174.02	.12	10.63	30.45	2,698.02	52.28	4,632.27
	N	501	2,157,155	8.46	18,249.53	13.25	28,582.30	.12	258.86	43.19	93,167.52	65.02	140,258.21
Colome	N	365	919,209	42.97	39,498.41	14.59	13,411.26	–	–	37.87	34,810.44	95.43	87,720.11
Colton	A		38,106	18.64	710.30	8.63	328.85	.11	4.19	29.14	1,110.41	56.52	2,153.75
	N	757	3,126,056	18.64	58,269.68	8.63	26,977.86	.11	343.87	41.20	128,793.51	68.58	214,384.92
Columbia	A		71,554	28.65	2,050.02	12.58	900.15	.64	45.79	23.13	1,655.04	65.00	4,651.00
	N	161	626,418	28.65	17,946.88	12.58	7,880.34	.64	400.91	36.33	22,757.77	78.20	48,985.90
Conde	A		9,026	24.74	223.30	13.87	125.19	.59	5.33	14.54	131.24	53.74	485.06
	N	259	877,062	24.74	21,698.51	13.87	12,164.85	.59	517.47	18.71	16,409.83	57.91	50,790.66
Corona	A		13,957	22.70	316.82	18.38	256.53	–	–	25.45	355.21	66.53	928.56
	N	126	250,371	22.70	5,683.42	18.38	4,601.82	–	–	40.80	10,215.14	81.88	20,500.38
Corsica	N	585	2,427,077	28.65	69,535.76	13.79	33,469.39	.23	558.23	36.74	89,170.81	79.41	192,734.19
Cottonwood	A		11,340	–	–	7.71	87.43	.42	4.76	30.09*	225.55	38.22	317.71
	N	4	18,355	–	–	7.71	141.52	.42	7.71	45.19*	769.59	53.32	918.82
Cresbard	A		20,588	22.69	467.14	14.52	298.94	.67	13.79	20.39	419.79	58.27	1,199.66
	N	223	568,135	22.69	12,890.98	14.52	8,249.32	.67	380.65	30.73	17,458.79	68.61	38,979.74
Crooks	A		53,301	14.60	778.19	8.63	459.99	.11	5.86	29.14	1,553.19	52.48	2,797.23
	N	598	3,003,691	14.60	43,853.89	8.63	25,921.85	.11	330.41	41.20	123,752.07	64.54	193,858.22
Custer	N	1,830	10,842,081	24.21	262,486.78	3.68	39,898.86	–	–	37.74	409,180.14	65.63	711,565.78
Dallas	A		2,290	34.95	80.04	18.12	41.49	.28	.64	27.68	63.39	81.03	185.56
	N	197	343,847	34.95	12,017.45	18.12	6,230.51	.28	96.28	41.89	14,403.75	95.24	32,747.99

* Claremont A due to adjustment for overlapping school district only, this levy is applied against 5,176 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 451,745 taxable value to determine school tax dollars
* Cottonwood A due to adjustment for overlapping school district only, this levy is applied against 7,495 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 17,030 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXAB&E VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Dante	A		6,630	34.54	229.00	21.58	143.08	.35	2.32	23.99	159.05	80.46	533.45
	N	83	174,749	34.54	6,035.83	21.58	3,771.08	.35	61.16	32.98	5,763.22	89.45	15,631.29
Davis	A		19,860	8.14	161.66	12.91	256.39	–	–	19.47	386.67	40.52	804.72
	N	100	307,005	8.14	2,499.02	12.91	3,963.43	–	–	28.68	8,804.90	49.73	15,267.35
Deadwood	A		1,949	28.01	54.59	16.43	32.02	–	–	24.45	47.65	68.89	134.26
	N	2,035	12,239,744	28.01	342,835.23	16.43	201,098.99	–	–	37.23	455,685.67	81.67	999,619.89
Dell Rapids	A		59,637	18.88	1,125.95	7.35	438.33	.11	6.56	26.23	1,564.28	52.57	3,135.12
	N	2,390	11,427,769	18.88	215,756.28	7.35	83,994.10	.11	1,257.05	40.04	457,567.87	66.38	758,575.30
Delmont	A		32,521	44.70	1,453.69	13.79	448.46	.23	7.48	28.21	917.42	86.93	2,827.05
	N	284	694,527	44.70	31,045.36	13.79	9,577.53	.23	159.74	43.43	30,163.31	102.15	70,945.94
DeSmet	A		23,317	26.55	619.07	10.16	236.90	.11	2.56	26.11	608.81	62.93	1,467.34
	N	1,227	5,333,060	26.55	141,592.74	10.16	54,183.89	.11	586.64	39.79	212,202.46	76.61	408,565.73
Dimock	N	140	766,117	7.83	5,998.70	12.15	9,308.32	.19	145.56	31.11	23,833.90	51.28	39,286.48
Doland	A		34,382	37.68	1,295.51	13.87	476.88	.59	20.29	25.31	870.21	77.45	2,662.89
	N	381	1,202,393	37.68	45,306.17	13.87	16,677.19	.59	709.41	40.87	49,141.80	93.01	111,834.57
Dolton	A		13,810	27.03	373.28	12.91	178.29	–	–	29.93	413.33	69.87	964.90
	N	47	134,161	27.03	3,626.37	12.91	1,732.02	–	–	44.86	6,018.46	84.80	11,376.85
Draper	A		71,040	–	–	10.37	736.68	.37	26.28	19.76	1,403.75	30.50	2,166.71
	N	138	534,184	–	–	10.37	5,539.49	.37	197.65	27.15	14,503.10	37.89	20,240.24
Dupree	A		9,880	33.00	326.04	18.41	181.89	–	–	30.88	305.09	82.29	813.02
	N	562	505,604	33.00	16,684.93	18.41	9,308.17	–	–	46.79	23,657.21	98.20	49,650.31
Eagle Butte	A		14,621	15.80	231.01	14.96	218.73	–	–	21.00	307.04	51.76	756.78
	N	435	871,029	15.80	13,762.26	14.96	13,030.59	–	–	32.49	28,299.73	63.25	55,092.58
Eden	A		1,065	9.71	10.34	14.52	15.46	–	–	24.84*	34.83	49.07	60.63
	N	138	410,691	9.71	3,987.81	14.52	5,963.23	–	–	39.12*	21,763.04	63.35	31,714.08
Edgemont	A		2,112	23.16	48.91	13.43	28.36	–	–	21.18	44.73	57.77	122.00
	N	1,468	7,846,410	23.16	181,722.86	13.43	105,377.29	–	–	27.72	217,502.49	64.31	504,602.64
Egan	A		18,331	33.18	608.22	13.25	242.89	.12	2.20	25.58	468.91	72.13	1,322.22
	N	248	716,108	33.18	23,760.46	13.25	9,488.43	.12	85.93	38.77	27,763.51	85.32	61,098.33
Elk Point	A		101,186	16.46	1,665.52	10.00	1,011.86	–	–	24.28	2,456.80	50.74	5,134.18
	N	1,661	8,849,626	16.46	145,664.84	10.00	88,496.26	–	–	36.10	319,471.50	62.56	553,632.60
Elkton	A		93,899	21.27	1,997.23	10.98	1,031.01	.12	11.27	30.56	2,869.55	62.93	5,909.06
	N	632	2,730,508	21.27	58,077.91	10.98	29,980.98	.12	327.66	43.90	119,869.30	76.27	208,255.85
Emery	A		5,823	34.98	203.69	13.48	78.49	.17	.99	22.95	133.64	71.58	416.18
	N	403	1,595,088	34.98	55,796.18	13.48	21,501.79	.17	271.16	31.54	50,309.08	80.17	127,878.21
Erwin	A		17,351	10.20	176.98	10.16	176.29	.11	1.91	25.87	448.87	46.34	804.05
	N	65	227,697	10.20	2,322.51	10.16	2,313.40	.11	25.05	38.64	8,798.21	59.11	13,459.17

* Eden	A	due to adjustment for overlapping school district only, this levy is applied against 1,402 taxable value to determine school tax dollars
	N	due to adjustment for overlapping school district only, this levy is applied against 556,315 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Estelline	A		16,000	27.63	442.08	10.74	171.84	.11	1.76	21.12	337.92	59.60	953.60
	N	719	1,807,834	27.63	49,950.45	10.74	19,416.14	.11	198.86	29.04	52,499.50	67.52	122,064.95
Ethan	N	347	1,642,814	16.43	26,991.43	9.83	16,148.86	.12	197.14	25.50	41,891.76	51.88	85,229.19
Eureka	N	1,349	9,934,654	16.21	161,040.74	9.21	91,498.16	.26	2,583.01	12.51	124,282.52	38.19	379,404.43
Fairburn	N	41	173,901	17.75	3,086.74	3.68	639.96	–	–	37.74	6,563.02	59.17	10,289.72
Fairfax	N	226	319,685	45.00	14,385.83	18.12	5,792.69	.28	89.51	32.04	10,242.71	95.44	30,510.74
Fairview	N	90	393,775	8.46	3,331.34	8.98	3,536.10	–	–	40.97	16,132.96	58.41	23,000.40
Faith	A		2,074	–	–	9.46	19.62	–	–	28.60	59.32	38.06	78.94
	N	576	2,699,783	–	–	9.46	25,539.95	–	–	43.82	118,304.49	53.28	143,844.44
Farmer	A		39,189	2.53	99.15	13.48	528.27	.17	6.66	23.77	931.52	39.95	1,565.60
	N		39,812	2.53	100.72	13.48	536.67	.17	6.77	33.08	1,316.98	49.26	1,961.14
Faulkton	A		19,088	34.99	667.89	14.52	277.16	.67	12.79	22.24	424.52	72.42	1,382.36
	N	947	2,856,280	34.99	99,941.24	14.52	41,473.19	.67	1,913.71	34.99	99,941.24	85.17	243,269.38
Flandreau	A		20,349	26.85	546.37	13.25	269.62	.12	2.44	26.46	538.43	66.68	1,356.86
	N	2,114	8,641,180	26.85	232,015.68	13.25	114,495.64	.12	1,036.94	39.47	341,067.37	79.69	688,615.63
Florence	A		38,355	9.75	373.96	7.89	302.62	.08	3.07	21.23	814.28	38.95	1,493.93
	N	190	764,688	9.75	7,455.71	7.89	6,033.39	.08	61.18	29.29	22,397.71	47.01	35,947.99
Fort Pierre	A		144,851	31.57	4,572.95	10.69	1,548.46	–	–	18.48	2,676.85	60.74	8,798.26
	N	1,789	6,860,405	31.57	216,582.99	10.69	73,337.73	–	–	28.09	192,708.78	70.35	482,629.50
Frankfort	A		36,875	13.81	509.24	13.87	511.46	.60	22.13	26.05*	1,280.77	54.33	2,323.60
	N	209	571,584	13.81	7,893.58	13.87	7,927.87	.60	342.95	40.05*	30,552.27	68.33	46,686.67
Frederick	A		49,524	27.27	1,350.52	12.25	606.67	.64	31.70	25.67	1,271.28	65.83	3,260.17
	N	307	1,349,044	27.27	36,788.43	12.25	16,525.79	.64	863.39	38.81	52,356.40	78.97	106,534.01
Freeman	N	1,462	7,961,822	19.22	153,026.22	11.90	94,745.68	.19	1,512.75	29.01	230,972.46	60.32	480,257.11
Fruitdale	N	88	210,674	1.90	400.28	11.75	2,475.42	–	–	47.28	9,960.67	60.93	12,836.37
Fulton	A		72,922	16.27	1,186.44	13.48	982.99	.17	12.40	23.77	1,733.36	53.69	3,915.19
	N		246,451	16.27	4,009.76	13.48	3,322.16	.17	41.90	33.08	8,152.60	63.00	15,526.42
Garden City	A		25,579	10.18	260.39	13.90	355.55	.38	9.72	21.60	552.51	46.06	1,178.17
	N	95	669,541	10.18	6,815.93	13.90	9,306.62	.38	254.43	31.94	21,385.14	56.40	37,762.12
Garretson	A		66,133	26.41	1,746.57	8.63	570.73	.11	7.27	31.11	2,057.40	66.26	4,381.97
	N	961	4,099,351	26.41	108,263.86	8.63	35,377.40	.11	450.93	47.04	192,833.47	82.19	336,925.66
Gary	A		15,920	27.09	431.27	14.20	226.06	.13	2.07	26.14	416.15	67.56	1,075.55
	N	354	777,883	27.09	21,072.85	14.20	11,045.94	.13	101.12	41.65	32,398.83	83.07	64,618.74
Gayville	A		410	9.80	4.02	7.55	3.10	.15	.06	22.40	9.18	39.90	16.36
	N	407	1,733,792	9.80	16,991.16	7.55	13,090.13	.15	260.07	33.54	58,151.38	51.04	88,492.72
Geddes	A		7,198	27.70	199.38	21.58	155.33	.35	2.52	28.34*	229.55	77.97	586.78
	N	303	714,896	27.70	19,802.62	21.58	15,427.46	.35	250.21	44.34*	35,664.21	93.97	71,144.50
Gettysburg	A		214,903	23.44	5,037.33	11.27	2,421.96	.41	88.11	28.20	6,060.26	63.32	13,607.66
	N	1,623	7,471,735	23.44	175,137.47	11.27	84,206.45	.41	3,063.41	44.08	329,354.08	79.20	591,761.41
Glenham	A		10,185	29.48	300.25	8.64	88.00	.25	2.55	9.60	97.78	47.97	488.58
	N	169	377,839	29.48	11,138.69	8.64	3,264.53	.25	94.46	11.20	4,231.80	49.57	18,729.48

* Frankfort	A	due to change in taxable percentage (to 45%) for school purposes only, this levy is applied against 49,166 taxable value to determine school tax dollars
	N	due to change in taxable percentage (to 60%) for school purposes only, this levy is applied against 762,104 taxable value to determine school tax dollars
* Geddes	A	due to adjustment for overlapping school district only, this levy is applied against 8,100 taxable value to determine school tax dollars
	N	due to adjustment of roverlapping school district only, this levy is applied against 804,335 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Goodwin	A		64,608	7.01	452.90	14.20	917.43	.13	8.40	27.27	1,761.86	48.61	3,140.59
	N	139	220,505	7.01	1,545.74	14.20	3,131.17	.13	28.67	39.40	8,687.90	60.74	13,393.48
Gregory	A		21,780	34.01	740.74	18.12	394.65	.28	6.10	27.68	602.87	80.09	1,744.36
	N	1,468	4,850,852	34.01	164,977.48	18.12	87,897.44	.28	1,358.24	41.89	203,202.19	94.30	457,435.35
Grenville	A		4,845	20.58	99.71	12.55	60.80	.31	1.50	21.21	102.76	54.65	264.77
	N	119	213,799	20.58	4,399.98	12.55	2,683.18	.31	66.28	32.42	6,931.36	65.86	14,080.80
Groton	A		99,536	15.96	1,588.59	12.25	1,219.32	.54	53.75	23.13	2,302.27	51.88	5,163.93
	N	1,230	6,168,011	15.96	98,441.46	12.25	75,558.13	.54	3,330.73	36.33	224,083.84	65.08	401,414.16
Harrisburg	A		17,883	13.01	232.66	8.98	160.59	–	–	30.29	541.68	52.28	934.93
	N	558	3,556,645	13.01	46,271.95	8.98	31,938.67	–	–	42.60	151,513.08	64.59	229,723.70
Harrold	A		54,781	19.57	1,072.06	7.49	410.31	.48	26.29	12.82	702.29	40.36	2,210.95
	N	196	711,743	19.57	13,928.81	7.49	5,330.96	.48	341.64	14.84	10,562.27	42.38	30,163.68
Hartford	A		60,084	23.31	1,400.56	8.63	518.52	.11	6.61	31.32	1,881.83	63.37	3,807.52
	N	1,206	4,385,735	23.31	102,231.48	8.63	37,848.89	.11	482.43	46.92	205,778.69	78.97	346,341.49
Hayti	A		9,995	28.68	286.66	10.74	107.35	.11	1.10	26.17	261.57	65.70	656.68
	N	371	1,451,354	28.68	41,624.83	10.74	15,587.54	.11	159.65	40.03	58,097.70	79.56	115,469.72
Hazel	A		17,006	17.83	303.22	10.74	182.64	.11	1.87	26.17	445.05	54.85	932.78
	N	94	344,118	17.83	6,135.62	10.74	3,695.83	.11	37.85	40.03	13,775.04	68.71	23,644.34
Hecla	A		2,674	27.63	73.88	12.25	32.76	.64	1.71	27.62	73.86	68.14	182.21
	N	435	1,504,824	27.63	41,578.29	12.25	18,434.09	.64	963.09	41.21	62,013.80	81.73	122,989.27
Henry	A		138,606	18.00	2,494.91	7.89	1,093.60	.08	11.09	15.30	2,120.67	41.27	5,720.27
	N	217	749,600	18.00	13,492.80	7.89	5,914.34	.08	59.97	20.99	15,734.10	46.96	35,201.21
Hermosa	N	251	944,803	13.93	13,161.11	3.68	3,476.88	–	–	37.74	35,656.87	55.35	52,294.86
Herreid	A		11,592	45.00	521.64	12.65	146.64	.28	3.25	18.83	218.28	76.76	889.81
	N	570	1,815,919	45.00	81,716.36	12.65	22,971.38	.28	508.46	27.03	49,084.29	84.96	154,280.49
Herrick	N	115	177,497	22.54	4,000.78	18.12	3,216.25	.28	49.70	48.52	8,612.15	89.46	15,878.88
Hetland	A		1,078	8.78	9.46	10.16	10.95	.11	.12	25.87	27.89	44.92	48.42
	N	66	226,798	8.78	1,991.29	10.16	2,304.27	.11	24.95	38.64	8,763.47	57.69	13,083.98
Highmore	A		29,139	46.04	1,341.56	11.63	338.89	.87	25.35	26.90	783.84	85.44	2,489.64
	N	1,055	2,946,143	46.04	135,640.42	11.63	34,263.64	.87	2,563.14	42.74	125,918.15	101.28	298,385.35
Hill City	A		582	13.09	7.62	14.88	8.66	.17	.10	23.67	13.78	51.81	30.16
	N	535	3,731,263	13.09	48,842.23	14.88	55,521.19	.17	634.31	34.77	129,736.01	62.91	234,733.74
Hillsview	A		27,580	–	–	9.21	254.01	.26	7.17	11.17	308.07	20.64	569.25
	N	9	8,399	–	–	9.21	77.35	.26	2.18	12.51	105.07	21.98	1840.60
Hitchcock	A		4,126	25.44	104.97	9.45	38.99	.48	1.98	18.33	75.63	53.70	221.57
	N	132	589,879	25.44	15,006.52	9.45	5,574.36	.48	283.14	26.75	15,779.26	62.12	36,643.28
Hosmer	A		26,960	18.30	493.37	11.24	303.03	.27	7.28	14.52	391.46	44.33	1,195.14
	N	385	1,200,167	18.30	21,963.06	11.24	13,489.88	.27	324.05	19.85	23,823.32	49.66	59,600.31

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Hot Springs	A		1,761	22.50	39.62	13.43	23.65	–	–	32.19	56.69	68.12	119.96
	N	4,742	17,909,482	22.50	402,963.35	13.43	240,524.34	–	–	45.67	817,926.04	81.60	1,461,413.73
Hoven	A		219	23.35	5.11	11.27	2.47	.41	.09	17.81	3.90	52.84	11.57
	N	615	2,445,417	23.35	57,100.49	11.27	27,559.85	.41	1,002.62	26.85	65,659.45	61.88	151,322.41
Howard	A		14,049	18.66	262.15	14.69	206.38	.07	.98	15.32	215.23	48.74	684.74
	N	1,169	5,353,794	18.66	99,901.80	14.69	78,647.23	.07	374.77	20.51	109,806.31	53.93	288,730.11
Hudson	N	388	1,612,196	27.16	43,787.24	8.98	14,477.52	–	–	35.56	57,329.69	71.70	115,594.45
Humboldt	A		20,657	20.45	422.44	8.63	178.27	.11	2.27	31.32	646.98	60.51	1,249.96
	N	486	1,866,890	20.45	38,177.90	8.63	16,111.26	.11	205.36	46.92	87,594.48	76.11	142,089.00
Hurley	A		18,825	31.28	588.85	12.91	243.03	–	–	19.47	366.52	63.66	1,198.40
	N	419	1,419,945	31.28	44,415.88	12.91	18,331.49	–	–	28.68	40,724.02	72.87	103,471.39
Huron	A		23,396	18.87	441.48	9.45	221.09	.48	11.23	24.50	573.20	53.30	1,247.00
	N	13,000	85,968,263	18.87	1,622,221.12	9.45	812,400.09	.48	41,264.77	37.22	3,199,738.74	66.02	5,675,624.72
Interior	A		12,060	45.00	542.70	7.71	92.98	–	–	14.05	169.44	66.76	805.12
	N	62	102,365	45.00	4,606.43	7.71	789.23	–	–	18.10	1,852.81	70.81	7,248.47
Ipswich	A		50,120	19.03	953.78	10.61	531.77	.27	13.53	17.66	885.12	47.57	2,384.20
	N	1,153	5,204,039	19.03	99,032.86	10.61	55,214.85	.27	1,405.09	24.97	129,944.85	54.88	285,597.65
Irene (Clay)	N	250	609,516	30.93	18,852.33	10.21	6,223.16	–	–	31.45	19,169.28	72.59	44,244.77
Irene (Turner)	N	268	894,515	30.93	27,667.35	12.91	11,548.19	–	–	31.45	28,132.50	75.29	67,348.04
Irene (Yankton)	N	5	153,774	30.93	4,756.23	7.55	1,160.99	.15	23.07	31.45	4,836.19	70.08	10,776.48
Iroquois (Beadle)	N	49	187,347	33.40	6,257.39	9.45	1,770.43	.48	89.93	34.24	6,414.76	77.57	14,532.51
Iroquois (Kingsbury)	A		4,114	33.40	137.41	10.16	41.80	.11	.45	22.15*	102.27	65.82	281.93
	N	305	1,011,047	33.40	337,708.97	10.16	102,728.24	.11	1,112.22	34.24*	38,089.53	77.91	479,638.96
Isabel	A		6,972	29.56	206.09	14.96	104.30	–	–	28.36	197.73	72.88	508.12
	N	332	500,436	29.56	14,792.89	14.96	7,486.52	–	–	44.36	22,199.34	88.88	44,478.75
Java	A		19,755	34.80	687.47	8.64	170.68	.25	4.94	14.27	281.90	57.96	1,144.99
	N	261	645,467	34.80	22,462.25	8.64	5,576.83	.25	161.37	20.54	13,257.89	64.23	41,458.34
Jefferson	N	592	2,629,598	31.64	83,200.48	10.00	26,295.98	–	–	27.99	73,602.45	69.63	183,098.91
Kadoka	A		27,135	16.25	440.94	7.71	209.21	.42	11.40	14.05	381.25	38.43	1,042.80
	N	832	2,392,666	16.25	38,880.82	7.71	18,447.45	.42	1,004.92	18.10	43,307.25	42.48	101,640.44
Kennebec	A		21,242	21.06	510.54	12.22	296.24	.39	9.45	25.18	610.41	58.85	1,426.64
	N	328	920,567	21.06	19,387.14	12.22	11,249.33	.39	359.02	35.93	33,075.97	69.60	64,071.46
Keystone 51-2/0 KY	N		80,428	1.53	123.05	14.88	1,196.77	.17	13.67	34.77	2,796.48	51.35	4,129.97
Keystone 51-2/0 KYKS	N	288	3,201,165	2.08	6,658.42	14.88	47,633.34	.17	544.20	34.77	111,304.51	51.90	166,140.47
Kimball	A		88,017	25.00	2,200.43	12.93	1,138.06	.28	24.64	23.25	2,046.40	61.46	5,409.53
	N	752	2,153,818	25.00	53,845.45	12.93	27,848.87	.28	603.07	34.19	73,639.04	72.40	155,936.43
Kranzburg	A		50,298	1.62	81.48	7.89	396.85	.08	4.02	19.71	991.37	29.30	1,473.72
	N	136	565,327	1.62	915.83	7.89	4,460.43	.08	45.23	27.14	15,342.97	36.73	20,764.46

* Iroquois A due to adjustment for overlapping school district only, this levy is applied against 4,617 taxable value to determine school tax dollars

N due to adjustment for overlapping school district only, this levy is applied against 1,112,428 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
LaBolt	A		7,958	23.84	189.72	10.02	79.74	.11	.88	27.74	220.75	61.71	491.09
	N	94	266,321	23.84	6,349.09	10.02	2,668.54	.11	29.30	52.50	11,318.64	76.47	20,365.57
Lake Andes	A		3,822	33.43	127.77	21.58	82.48	.35	1.34	25.76	98.45	81.12	310.04
	N	1,029	2,449,887	33.43	81,899.72	21.58	52,868.56	.35	857.46	35.65	87,338.47	91.01	222,964.21
Lake City	A		2,506	–	–	14.52	36.39	–	–	16.98	42.55	31.50	78.94
	N	45	103,935	–	–	14.52	1,509.14	–	–	25.17	2,616.04	39.69	4,125.18
Lake Norden	A		21,524	31.38	675.42	10.74	231.17	.11	2.37	26.17	563.28	68.40	1,472.24
	N	417	1,147,149	31.38	35,997.54	10.74	12,320.38	.11	125.19	40.03	45,920.37	82.26	94,363.48
Lake Preston	A		15,224	25.64	390.34	10.16	154.68	.11	1.67	25.87	399.84	61.78	940.53
	N	772	4,381,615	25.64	112,344.61	10.16	44,517.21	.11	481.98	38.64	169,305.60	74.55	326,649.40
Lane	A		16,664	25.50	424.93	17.89	298.12	–	–	26.23*	499.52	69.62	1,222.57
	N	83	140,201	25.50	3,575.13	17.89	2,508.20	–	–	39.92*	6,396.14	83.31	12,479.47
Langford	A		6,030	15.86	95.64	14.52	87.56	.42	2.53	22.54	135.92	53.34	321.65
	N	311	801,284	15.86	12,708.36	14.52	11,634.64	.42	336.54	33.92	27,179.55	64.72	51,859.09
Lead	N	4,330	33,468,889	28.81	964,238.69	16.43	549,893.85	–	–	37.23	1,246,046.74	82.47	2,760,179.28
Lebanon	A		16,005	30.79	492.79	11.27	180.38	.41	6.56	17.81	285.05	60.28	964.78
	N	129	395,946	30.79	12,191.18	11.27	4,462.31	.41	162.34	26.85	10,631.15	69.32	27,446.98
Lemmon	A		3,395	43.12	146.39	5.53	18.77	–	–	27.20	92.34	75.85	257.50
	N	1,871	7,926,263	43.12	341,780.46	5.53	43,832.23	–	–	39.47	312,849.60	88.12	698,462.29
Lennox	A		18,861	25.05	472.47	8.98	169.37	–	–	30.30	571.49	64.33	1,213.33
	N	1,827	9,103,516	25.05	228,043.08	8.98	81,749.57	–	–	45.63	415,393.44	79.66	725,186.09
Leola	A		27,810	24.05	668.83	9.21	256.13	.26	7.23	14.93	415.20	48.45	1,347.39
	N	640	3,107,141	24.05	74,726.74	9.21	28,616.77	.26	807.86	19.68	61,148.53	53.20	165,299.90
Lesterville	N	156	738,274	11.89	8,778.08	7.55	5,573.97	.15	110.74	43.46*	30,512.09	63.05	44,974.88
Letcher	A		10,065	30.83	310.30	22.16	223.04	.22	2.21	28.63	288.16	81.84	823.71
	N	221	384,631	30.83	11,858.17	22.16	8,523.42	.22	84.62	44.63	17,166.08	97.84	37,632.29
Lily	A		15,145	25.77	390.29	12.55	190.07	.31	4.70	21.74	329.25	60.37	914.31
	N	38	43,064	25.77	1,109.76	12.55	540.45	.31	13.35	30.45	1,311.30	69.08	2,974.86
Long Lake	A		5,040	11.37	57.30	9.21	46.42	.26	1.31	14.93	75.25	35.77	180.28
	N	116	265,840	11.37	3,022.60	9.21	2,448.39	.26	69.12	19.68	5,231.73	40.52	10,771.84
Lowry	A		13,695	–	–	8.64	118.32	.25	3.42	13.85	189.68	22.72	311.42
	N	22	99,385	–	–	8.64	858.69	.25	24.85	18.64	1,852.54	27.53	2,736.08
McIntosh	A		15,280	45.00	687.60	17.09	261.14	–	–	24.53	388.57	87.52	1,337.31
	N	418	600,102	45.00	27,004.59	17.09	10,255.74	–	–	38.35	23,013.91	100.44	60,274.24
McLaughlin	A		6,382	33.94	216.61	17.09	109.07	–	–	24.41	155.78	75.44	481.46
	N	754	1,770,273	33.94	60,083.07	17.09	30,253.97	–	–	36.78	65,110.64	87.81	155,447.68

* Lane A due to adjustment for overlapping school district only, this levy is applied against 19,044 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 160,224 taxable value to determine school tax dollars
* Lesterville N due to adjustment for overlapping school district only, this levy is applied against 702,073 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Madison	A		129,514	15.21	1,969.91	11.16	1,445.38	.11	14.25	27.20	3,522.78	53.68	6,952.32
	N	6,210	31,708,057	15.21	482,279.55	11.16	353,861.92	.11	3,487.89	42.68	1,353,299.87	69.16	2,192,929.23
Marion	A		43,975	15.75	692.61	12.91	567.72	–	–	29.93	1,316.17	58.59	2,576.50
	N	830	3,621,007	15.75	57,030.86	12.91	46,747.20	–	–	44.86	162,438.37	73.52	266,216.43
Martin	N	1,018	2,667,624	18.75	50,017.95	22.12	59,007.84	–	–	37.76	100,729.48	78.63	209,755.27
Marvin	A		33,418	22.75	760.26	10.02	334.85	.11	3.68	28.12*	891.21	61.00	1,990.00
	N	52	69,902	22.75	1,590.27	10.02	700.42	.11	7.69	41.39*	2,775.82	74.27	5,074.20
Mellette	N	192	915,320	26.22	23,999.69	13.87	12,695.49	.59	540.04	29.92	27,386.37	70.60	64,621.59
Menno	A		14,801	24.26	359.07	11.90	176.13	.19	2.81	17.70	261.98	54.05	799.99
	N	793	3,694,731	24.26	89,634.17	11.90	43,967.30	.19	702.00	25.00	92,368.28	61.35	226,671.75
Midland	N	274	586,363	24.28	14,236.89	13.08	7,669.63	.58	340.09	41.49	24,328.20	79.43	46,574.81
Milbank	A		22,144	23.23	514.41	10.02	221.88	.11	2.44	25.39	562.24	58.75	1,300.97
	N	4,120	24,648,963	23.23	572,595.41	10.02	246,982.61	.11	2,711.39	36.49	899,440.66	69.85	1,721,730.07
Miller	N	1,931	7,644,178	19.10	146,003.80	11.04	84,391.79	.80	6,115.34	41.75	319,144.43	72.69	555,655.30
Mission	A		1,621	14.60	23.67	19.57	31.72	–	–	23.56	38.19	57.73	93.58
	N	748	2,030,390	14.60	29,643.69	19.57	39,734.73	–	–	33.38	67,774.42	67.55	137,152.84
Mission Hill	N	197	539,275	18.75	10,111.41	7.55	4,071.53	.15	80.89	32.46	17,504.87	58.91	31,708.70
Mitchell 17-2	N		95,670,093	14.97	1,432,181.29	9.83	940,437.01	.12	11,480.41	32.16	3,076,750.19	57.08	5,460,848.90
Mitchell 1-17-2	N		222,909	14.97	3,336.95	9.83	2,191.20	.12	26.75	33.32	7,427.33	58.24	12,982.23
Mitchell 6-17-2	N		6,909,795	14.97	103,439.63	9.83	67,923.28	.12	829.18	32.45	224,222.85	57.37	396,414.94
Mitchell 32-17-2	N		3,939,729	14.97	58,977.74	9.83	38,727.54	.12	472.77	32.48	127,962.40	57.40	226,140.45
Mitchell 33-17-2	N		2,581,320	14.97	38,642.36	9.83	25,374.38	.12	309.76	32.16	83,015.25	57.08	147,341.75
Mitchell 34-17-2	N	13,917	3,408,132	14.97	51,019.74	9.83	33,501.94	.12	408.98	32.83	111,888.97	57.75	196,819.63
Mobridge	A		13,935	17.55	244.56	8.64	120.40	.25	3.48	22.97	320.09	49.41	688.53
	N	4,174	26,651,007	17.55	467,725.17	8.64	230,264.70	.25	6,662.75	35.12	935,983.37	61.56	1,640,635.99
Monroe	A		26,145	43.79	1,144.89	12.91	337.53	–	–	29.93	782.52	86.63	2,264.94
	N	170	368,905	43.79	16,154.35	12.91	4,762.56	–	–	44.86	16,549.08	101.56	37,465.99
Montrose	A		7,170	15.38	110.27	11.88	85.18	–	–	20.62	147.85	47.88	343.30
	N	396	1,351,870	15.38	20,791.76	11.88	16,060.22	–	–	28.95	39,136.64	56.21	75,988.62
Morristown	A		4,698	36.37	170.87	17.09	80.29	–	–	25.43	119.47	78.89	370.63
	N	127	215,214	36.37	7,827.33	17.09	3,678.01	–	–	38.35	8,253.46	91.81	19,758.80
Mound City	N	111	287,375	15.66	4,500.29	12.65	3,635.29	.28	80.47	34.82	10,006.40	63.41	18,222.45
Mount Vernon	A		4,730	19.97	94.46	9.83	46.50	.12	.57	18.27	86.42	48.19	227.95
	N	403	1,723,547	19.97	34,419.23	9.83	16,942.47	.12	206.83	25.83	44,519.22	55.75	96,087.75
Murdo	A		22,250	15.38	342.21	10.37	230.70	.37	8.23	19.76	439.66	45.88	1,020.83
	N	723	4,017,860	15.38	61,794.68	10.37	41,665.20	.37	1,486.60	27.15	109,084.89	53.27	214,031.37

* Marvin A due to adjustment for overlapping school district only, this levy is applied against 31,693 taxable value to determine school tax dollars
N due to adjustment for overlapping school district only, this levy is applied against 67,065 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Naples (Clark)	A		2,464	23.49	57.88	13.90	34.25	.38	.94	28.51	70.25	66.28	163.32
Naples (Hamlin)	A		13,947	23.49	327.62	13.90	193.86	.38	5.30	26.17*	425.26	63.94	952.04
	N	45	34,034	23.49	799.46	13.90	473.07	.38	12.93	40.03*	1,771.49	77.80	3,056.95
New Effington	A		6,569	8.87	58.27	18.70	122.84	–	–	31.00	203.64	58.57	384.75
	N	261	669,820	8.87	5,941.30	18.70	12,525.63	–	–	47.00	31,481.54	74.57	49,948.47
Newell	N	638	3,124,708	20.80	64,993.93	11.02	34,434.28	–	–	33.03	103,209.11	64.85	202,637.32
New Underwood	A		4,880	35.89	175.14	14.88	72.61	.17	.83	21.01	102.53	71.95	351.11
	N	512	1,667,002	35.89	59,828.70	14.88	24,804.99	.17	283.39	29.17	48,626.45	80.11	133,543.53
Nisland	N	216	533,451	18.75	10,002.21	11.75	6,268.05	–	–	33.03	17,619.89	63.53	33,890.15
North Sioux City	A		95,330	14.51	1,383.24	10.00	953.30	–	–	18.61	1,774.09	43.12	4,110.63
	N	1,992	3,434,034	14.51	49,827.83	10.00	34,340.34	–	–	27.99	96,118.61	52.50	180,286.78
N. Sioux City (Annexed)	A		54,199	11.70	634.13	10.00	541.99	–	–	18.61	1,008.64	40.31	2,184.76
	N		5,971,933	11.70	69,871.62	10.00	59,719.33	–	–	27.99	167,154.40	49.69	296,745.35
Northville	A		13,421	7.03	94.35	13.87	186.15	.59	7.92	20.74	278.35	42.23	566.77
	N	138	370,802	7.03	2,606.74	13.87	5,143.02	.59	218.77	29.92	11,094.40	51.41	19,062.93
Nunda	A		97,549	17.63	1,719.79	11.16	1,088.65	.11	10.73	27.11	2,644.55	56.01	5,463.72
	N	60	292,771	17.63	5,161.55	11.16	3,267.32	.11	32.20	41.10	12,032.89	70.00	20,493.96
Oacoma	A		5,719	34.00	194.45	12.22	69.89	.39	2.23	23.03*	151.98	69.64	418.55
	N	287	700,146	34.00	23,804.96	12.22	8,555.78	.39	273.06	31.06*	39,263.60	77.67	71,897.40
Oelrichs	A		2,670	10.41	27.79	13.43	35.86	–	–	16.13	43.07	39.97	106.72
	N	124	391,189	10.41	4,072.28	13.43	5,253.67	–	–	24.26	9,490.25	48.10	18,816.20
Oldham	N	213	704,145	23.56	16,589.66	10.16	7,154.11	.11	77.46	22.38	15,758.77	56.21	39,580.00
Olivet	A		13,646	16.35	223.11	12.17	166.07	.19	2.59	17.70	241.53	46.41	633.30
	N	96	353,348	16.35	5,777.24	12.17	4,300.25	.19	67.14	25.00	8,833.70	53.71	18,978.33
Onaka	A		4,346	34.75	151.02	14.52	63.10	.43	1.87	20.39	88.61	70.09	304.60
	N	68	166,592	34.75	5,789.07	14.52	2,418.92	.43	71.63	30.73	5,119.37	80.43	13,389.99
Onida	A		16,830	17.50	294.53	15.85	266.76	.34	5.72	22.12	372.28	55.81	939.29
	N	851	3,370,098	17.50	58,976.72	15.85	53,416.05	.34	1,145.83	32.22	108,584.56	65.91	222,123.16
Orient	A		4,820	36.08	173.91	14.52	69.99	.67	3.23	22.24	107.20	73.51	354.33
	N	89	194,756	36.08	7,026.80	14.52	2,827.86	.67	130.49	34.99	6,814.51	86.26	16,799.66
Ortley	A		55,046	22.53	1,240.19	17.99	990.28	–	–	24.04*	2,349.89	64.56	4,580.36
	N	80	109,159	22.53	2,459.35	17.99	1,963.77	–	–	33.72*	5,393.85	74.24	9,816.97

*	Naples (Hamlin)	A	due to adjustment for overlapping school district only, this levy is applied against 16,250 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 44,254 taxable value to determine school tax dollars
*	Oacoma	A	due to adjustment for overlapping school district only, this levy is applied against 6,599 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 1,264,121 taxable value to determine school tax dollars
*	Ortley	A	due to adjustment for overlapping school district only, this levy is applied against 97,749 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 159,960 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Parker	A		15,450	11.57	178.76	12.91	199.46	–	–	29.28	452.38	53.76	830.60
	N	999	3,632,870	11.57	42,032.31	12.91	46,900.35	–	–	44.88	163,043.21	69.36	251,975.87
Parkston	N	1,545	9,138,067	25.25	230,736.19	11.90	108,743.00	.19	1,736.23	31.11	284,285.26	68.45	625,500.68
Peever	N	232	282,973	24.01	6,794.18	18.99	5,373.66	–	–	46.44	13,141.27	89.44	25,309.11
Philip	N	1,072	3,774,207	26.50	100,016.49	13.08	49,366.63	.58	2,189.04	45.19	170,556.41	85.35	322,128.57
Pierpont	A		9,885	38.00	375.63	12.55	124.06	.31	3.06	22.54*	167.86	73.40	670.61
	N	184	596,623	38.00	22,671.67	12.55	7,487.62	.31	184.95	33.92*	15,563.55	84.78	45,907.79
Pierre	A		191,575	8.24	1,578.58	6.63	1,270.14	.48	91.96	27.40	5,249.16	42.75	8,189.84
	N	11,973	98,665,665	8.24	813,005.08	6.63	654,153.36	.48	47,359.52	39.80	3,926,893.47	55.15	5,441,411.43
Plankinton	A		13,266	20.08	266.38	14.45	191.69	–	–	22.95	304.45	57.48	762.52
	N	637	2,477,205	20.08	49,742.28	14.45	35,795.61	–	–	34.50	85,463.57	69.03	171,001.46
Platte	A		4,942	30.50	150.73	21.58	106.65	.35	1.73	17.49	86.44	69.92	345.55
	N	1,334	4,807,622	30.50	146,632.47	21.58	103,748.48	.35	1,682.67	28.03	134,757.64	80.46	386,821.26
Pollock	N	355	1,292,691	41.48	53,620.82	12.65	16,352.54	.28	361.95	34.82	45,011.50	89.23	115,346.81
Presho	A		13,757	55.37	761.73	12.22	168.11	.39	5.37	25.18	346.40	93.16	1,281.61
	N	757	1,656,130	55.37	91,699.92	12.22	20,237.91	.39	645.89	35.93	59,504.75	103.91	172,088.47
Pringle	N	105	336,349	15.58	5,240.32	3.68	1,237.76	–	–	37.74	12,693.81	57.00	19,171.89
Pukwana	A		11,399	11.06	126.07	12.93	147.39	.28	3.19	23.03	262.52	47.30	539.17
	N	234	576,292	11.06	6,373.79	12.93	7,451.46	.28	161.36	31.06	17,899.63	55.33	31,886.24
Quinn	A		33,378	6.09	203.27	14.88	496.66	.47	15.69	20.99	700.60	42.43	1,416.22
	N	79	213,102	6.09	1,297.79	14.88	3,170.96	.47	100.16	32.48	6,921.55	53.92	11,490.46
Ramona	A		20,147	8.43	169.84	11.16	224.84	.11	2.22	21.58	434.77	41.28	831.67
	N	241	787,951	8.43	6,659.29	11.16	8,815.85	.11	86.89	31.96	25,246.83	51.66	40,808.86
Rapid City 51-4/2 RC	A		49,734	2.42	120.36	14.88	740.04	.17	8.45	27.17*	1,432.35	44.64	2,301.20
	N	46,492	435,209,202	9.69	4,217,177.17	14.88	6,475,912.93	.17	73,985.56	39.92*	18,415,964.42	64.66	29,183,040.08
Rapid City 51-4/2 RC/RS	N		11,810,639	13.44	158,734.99	14.88	175,742.31	.17	2,007.81	39.92*	4,491,769.54	68.41	4,828,254.65
Rapid City 51-4/2 RC/VS	N		200,195	12.92	2,586.52	14.88	2,978.90	.17	34.03	39.92*	8,471.30	67.89	14,070.75
Ravinia	A		3,642	14.07	51.24	21.58	78.59	.35	1.27	25.76	93.82	61.76	224.92
	N	88	117,791	14.07	1,657.32	21.58	2,541.93	.35	41.23	35.65	4,199.25	71.65	8,439.73
Raymond	N	106	217,083	33.25	7,218.01	13.90	3,017.45	.38	82.49	31.94	6,933.63	79.47	17,251.58
Redfield	A		2,558	24.80	63.44	13.47	34.46	.60	1.53	26.05*	88.86	64.92	188.29
	N	3,027	14,172,197	24.80	351,470.49	13.47	190,899.49	.60	8,503.32	40.05*	756,846.08	78.92	1,307,719.38
Ree Heights	A		5,236	15.00	78.54	11.04	57.81	.80	4.19	25.75	134.83	52.59	275.37
	N	88	171,466	15.00	2,571.99	11.04	1,892.98	.80	137.17	41.75	7,158.71	68.59	11,760.85

*	Pierpont	A	due to adjustment for overlapping school district only, this levy is applied against 7,447 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 458,831 taxable value to determine school tax dollars
*	Rapid City 51-4/2 RC	A	due to change in taxable percentage (to 53%) for school purposes only, this levy is applied against 52,718 taxable value to determine school tax dollars
		N	due to change in taxable percentage (to 53%) for school purposes only, this levy is applied against 461,321,754 taxable value to determine school tax dollars
	51-4/2 RC/RS	A	due to change in taxable percentage (to 53%) for school purposes only, this levy is applied against 12,519,277 taxable value to determine school tax dollars
	51-4/2 RC/VS	N	due to change in taxable percentage (to 53%) for school purposes only, this levy is applied against 212,207 taxable value to determine school tax dollars
*	Redfield	A	due to change in taxable percentage (to 60%) for school purposes only, this levy is applied against 3,411 taxable value to determine school tax dollars
		N	due to change in taxable percentage (to 60%) for school purposes only, this levy is applied against 18,897,153 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Reliance	A		12,172	22.13	269.37	12.22	148.74	.39	4.75	25.18	306.49	59.92	729.35
	N	192	417,171	22.13	9,231.99	12.22	5,097.83	.39	162.70	35.93	14,988.95	70.67	29,481.47
Revillo	N	158	455,745	30.06	13,699.69	10.02	4,566.56	.11	50.13	42.50	19,369.16	82.69	37,685.54
Rockham	A		9,472	17.47	165.48	14.52	137.53	.67	6.35	22.24	210.66	54.90	520.02
	N	52	93,589	17.47	1,635.00	14.52	1,358.91	.67	62.70	34.99	3,274.68	67.65	6,331.29
Roscoe	A		13,055	19.23	251.05	10.61	138.51	.27	3.52	18.50	241.52	48.61	634.60
	N	370	1,883,222	19.23	36,214.36	10.61	19,980.99	.27	508.47	28.08	52,880.87	58.19	109,584.69
Rosholt	A		2,066	16.38	33.84	18.70	38.63	–	–	30.96	63.96	66.04	136.43
	N	446	2,180,363	16.38	35,714.35	18.70	40,772.79	–	–	46.96	102,389.85	82.04	178,876.99
Roslyn	N	261	889,424	30.58	27,198.59	12.55	11,162.27	.31	275.72	39.12	34,794.27	82.56	73,430.85
Roswell	A		97,196	9.09	883.51	14.69	1,427.81	–	–	15.32	1,489.04	39.10	3,800.36
	N	19	40,312	9.09	366.44	14.69	592.18	–	–	20.51	826.80	44.29	1,785.42
St. Francis	N	1,010	78,417	–	–	19.57	1,534.62	–	–	33.38	2,617.56	52.95	4,152.18
St. Lawrence	A		57,074	16.45	938.87	11.04	630.10	.80	45.66	25.75	1,469.66	54.04	3,084.29
	N	223	523,848	16.45	8,617.30	11.04	5,783.28	.80	419.08	41.75	21,870.65	70.04	36,690.31
Salem	A		20,268	14.96	303.21	11.88	240.78	–	–	25.41	515.01	52.25	1,059.00
	N	1,486	8,333,690	14.96	124,672.00	11.88	99,004.24	–	–	39.98	333,180.93	66.82	556,857.17
Scotland	A		10,975	29.39	322.56	19.55	214.56	.30	3.29	27.87*	360.94	77.11	901.35
	N	1,006	3,586,983	29.39	105,421.43	19.55	70,125.52	.30	1,076.09	43.46*	183,898.97	92.70	360,522.01
Selby	A		31,635	17.46	552.35	8.64	273.33	.25	7.91	13.85	438.14	40.20	1,271.73
	N	884	5,078,670	17.46	88,673.58	8.64	43,879.71	.25	1269.67	18.64	94,666.41	44.99	228,489.37
Seneca	A		23,794	26.70	635.30	14.52	345.49	.43	11.02	22.24	529.18	63.89	1,520.99
	N	103	148,514	26.70	3,965.32	14.52	2,156.42	.43	63.86	34.99	5,196.50	76.64	11,382.10
Sherman	A		24,452	15.83	387.08	8.63	211.02	.11	2.69	31.11	760.70	55.68	1,361.49
	N	100	354,586	15.83	5,613.10	8.63	3,060.08	.11	39.00	47.04	16,679.73	71.61	25,391.91
Sinai	A		16,219	30.84	500.19	10.98	178.08	.12	1.95	31.52	511.22	73.46	1,191.44
	N	129	549,060	30.84	16,933.01	10.98	6,028.68	.12	65.89	45.44	24,949.29	87.38	47,976.87
Sioux Falls (Minnehaha)	A		1,269,836	16.58	21,053.88	7.07	8,977.74	.11	139.68	28.87	36,660.17	52.63	66,831.47
	N	81,071	699,599,794	16.58	11,599,364.58	7.07	4,946,170.54	.11	76,955.98	42.82	29,956,863.18	66.58	46,579,354.28
Sioux Falls (Lincoln)	A		89,014	16.58	1,475.85	8.98	799.35	.08	7.12	–	–	25.64	2,282.32
	N		7,367,420	16.58	122,151.82	8.98	66,159.43	.08	589.39	–	–	25.64	188,900.64
Sioux Falls (Lincoln 2B)	A		–	–	–	–	–	–	–	34.01*	1,386.52	34.01	1,386.52
	N		–	–	–	–	–	–	–	47.96*	6,394..08	47.96	6,394.08
Sioux Falls (Lincoln 2A)	A		–	–	–	–	–	–	–	30.60*	832.41	30.60	832.41
	N		–	–	–	–	–	–	–	44.55*	228,399.39	44.55	228,399.39
	A		–	–	–	–	–	–	–	28.87*	607.51	28.87	607.51
Sisseton	A		16,315	23.90	389.93	18.99	309.82	–	–	30.70	500.87	73.59	1,200.62
	N	2,789	7,313,039	23.90	174,781.63	18.99	138,874.61	–	–	46.44	339,617.53	89.33	653,273.77

*	Scotland	A	due to change in taxable percentage (to 56%) for school purposes only, this levy is applied against 12,951 taxable value to determine school tax dollars
		N	due to change in taxable percentage (to 56%) for school purposes only, this levy is applied against 4,232,817 taxable value to determine school tax dollars
*	Sioux Falls (2B)	A	due to adjustment for overlapping school district only, this levy is applied against 40,768 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 133,321 taxable value to determine school tax dollars
	Sioux Falls (2A)	A	due to adjustment for overlapping school district only, this levy is applied against 27,203 taxable vlaue to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 5,126,810 taxable value to determine school tax dollars
		A	due to adjustment for overlapping school district only, this levy is applied against 21,043 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
South Shore	A		40,620	15.32	622.30	7.89	320.49	.08	3.25	22.29	905.42	45.58	1,851.46
	N	241	1,211,525	15.32	18,560.56	7.89	9,558.93	.08	96.92	31.78	38,502.26	55.07	66,718.67
Spearfish	A		16,105	9.33	150.26	16.43	264.61	–	–	34.38	553.69	60.14	968.56
	N	5,251	38,169,098	9.33	356,117.68	16.43	627,118.28	–	–	50.29	1,919,523.94	76.05	2,902,759.90
Spencer	A		2,040	32.09	65.46	11.88	24.24	–	–	21.32	43.49	65.29	133.19
	N	380	1,017,758	32.09	32,659.85	11.88	12,090.97	–	–	32.69	33,270.51	76.66	78,021.33
Springfield	N	1,348	3,013,193	26.89	81,024.76	19.55	58,907.92	.30	903.96	45.20	136,196.32	91.94	277,032.96
Stickney	N	403	1,264,565	30.17	38,151.93	14.45	18,272.96	–	–	23.80	30,096.65	68.42	86,521.54
Stockholm	A		45,122	25.12	1,133.46	10.02	452.12	.11	4.96	25.39	1,145.65	60.64	2,736.19
	N	95	313,228	25.12	7,868.29	10.02	3,138.54	.11	34.46	36.49	11,429.69	71.74	22,470.98
Strandburg	A		328	24.70	8.10	10.02	3.29	.11	.04	27.74	9.10	62.57	20.53
	N	79	100,897	24.70	2,492.16	10.02	1,010.99	.11	11.10	42.50	4,288.12	77.33	7,802.37
Stratford	N	82	277,472	14.92	4,139.88	12.58	3,490.60	.54	149.83	35.66	9,894.65	63.70	17,674.96
Sturgis	N	5,184	26,384,898	23.58	622,155.89	9.46	249,601.14	–	–	39.18	1,033,760.30	72.22	1,905,517.33
Summit	A		9,274	21.73	201.52	18.48	171.38	–	–	27.13	251.60	67.34	624.50
	N	290	543,016	21.73	11,799.74	18.48	10,034.94	–	–	40.75	22,127.90	80.96	43,962.58
Tabor	N	458	1,548,290	29.95	46,371.29	19.55	30,269.07	.30	464.49	45.20	69,982.71	95.00	147,087.56
Tea	A		15,835	12.24	193.82	8.98	142.20	–	–	30.30	479.80	51.52	815.82
	N	729	4,065,970	12.24	49,767.47	8.98	36,512.41	–	–	45.63	185,530.21	66.85	271,810.09
Timber Lake	A		2,198	24.27	53.35	14.96	32.88	–	–	27.11	59.59	66.34	145.82
	N	660	1,440,048	24.27	34,949.97	14.96	21,543.12	–	–	41.80	60,194.01	81.03	116,687.10
Tolstoy	A		5,002	15.98	79.93	11.27	56.37	.41	2.05	16.53	82.68	44.19	221.03
	N	96	370,469	15.98	5,920.09	11.27	4,175.19	.41	151.89	25.57	9,472.89	53.23	19,720.06
Toronto	A		6,080	33.20	201.86	14.20	86.34	.13	.79	31.80*	197.03	79.33	486.02
	N	236	611,348	33.20	20,296.75	14.20	8,681.14	.13	79.48	47.80*	31,450.25	95.33	60,507.62
Trent	A		60,376	27.63	1,668.19	13.25	799.98	.12	7.25	26.46	1,597.55	67.46	4,072.97
	N	197	576,529	27.63	15,929.50	13.25	7,639.01	.12	69.18	39.47	22,755.60	80.47	46,393.29
Tripp	A		3,818	41.25	157.49	11.90	45.43	.19	.73	24.39	93.12	77.73	296.77
	N	804	4,124,503	41.25	170,135.75	11.90	49,081.59	.19	783.66	39.70	163,742.77	93.04	383,743.77
Tulare	N	238	955,715	12.35	11,803.08	13.87	13,255.77	.60	573.43	38.18	36,489.20	65.00	62,121.48
Turton	A		14,364	23.15	332.53	13.87	199.23	.59	8.47	25.31	363.55	62.92	903.78
	N	101	287,784	23.15	6,662.20	13.87	3,991.56	.59	169.79	40.87	11,761.73	78.48	22,585.28
Twin Brooks	A		30,982	11.99	371.47	10.02	310.44	.11	3.41	26.69	826.91	48.81	1,512.23
	N	87	135,869	11.99	1,629.07	10.02	1,361.41	.11	14.95	37.79	5,134.49	59.91	8,139.92

* Toronto	A	due to adjustment for overlapping school district only, this levy is applied against 6,196 taxable value to determine school tax dollars
	N	due to adjustment for overlapping school district only, this levy is applied against 657,955 taxable value to determine school tax dollars

TABLE VII – 4

1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Tyndall	A		45,905	17.20	789.57	19.55	897.44	.30	13.77	29.20	1,340.43	66.25	3,041.21
	N	1,243	4,517,183	17.20	77,695.55	19.55	88,310.93	.30	1,355.15	45.20	204,176.67	82.25	371,598.30
Utica	A		12,464	15.12	188.46	7.55	94.10	.15	1.87	22.77	283.81	45.59	568.24
	N	100	318,267	15.12	4,812.20	7.55	2,402.92	.15	47.74	32.46	10,330.95	55.28	17,593.87
Valley Springs	A		42,772	19.80	846.89	8.63	369.12	.11	4.70	32.96	1,409.77	61.50	2,630.48
	N	801	3,044,053	19.80	60,272.25	8.63	26,270.18	.11	334.85	48.90	148,854.19	77.44	235,731.47
Veblen	A		3,650	16.82	61.39	14.52	53.00	–	–	30.60	111.69	61.94	226.08
	N	374	876,220	16.82	14,738.02	14.52	12,722.71	–	–	46.60	40,831.85	77.94	68,292.58
Verdon	A		10,028	6.45	64.68	12.58	126.15	.54	5.42	14.54*	151.10	34.11	347.35
	N	7	13,212	6.45	85.22	12.58	166.21	.54	7.13	18.71*	287.14	38.28	545.70
Vermillion	A		100,562	7.61	765.28	10.21	1,026.74	–	–	27.25	2,740.31	45.07	4,532.33
	N	10,136	46,283,209	7.61	352,215.22	10.21	472,551.56	–	–	41.61	1,925,844.33	59.43	2,750,611.11
Viborg	A		1,410	17.94	25.30	12.91	18.20	–	–	22.29	31.43	53.14	74.93
	N	812	3,202,316	17.94	57,449.55	12.91	41,341.90	–	–	35.85	114,803.03	66.70	213,594.48
Vienna	A		41,252	22.73	937.66	13.90	573.40	.38	15.68	28.51	1,176.09	65.52	2,702.83
	N	90	425,059	22.73	9,661.59	13.90	5,908.32	.38	161.52	42.97	18,264.79	79.98	33,996.22
Vilas	A		227,648	2.48	564.57	14.69	3,344.15	.07	15.94	15.32	3,487.57	32.56	7,412.23
	N	28	74,533	2.48	184.84	14.69	1,094.89	.07	5.22	20.51	1,528.67	37.75	2,813.62
Virgil	A		46,737	14.97	699.65	9.45	441.66	.48	22.43	24.03	1,123.09	48.93	2,286.83
	N	37	100,276	14.97	1,501.13	9.45	947.61	.48	48.13	38.43	3,859.61	63.33	6,350.48
Volga	A		6,209	18.91	117.41	10.98	68.17	.12	.75	31.52	195.71	61.53	382.04
	N	1,221	7,218,166	18.91	136,495.52	10.98	79,255.46	.12	866.18	45.44	327,993.46	75.45	544,610.62
Volin	A		1,098	9.14	10.04	7.55	8.29	.15	.16	22.40	24.60	39.24	43.09
	N	156	436,653	9.14	3,991.01	7.55	3,296.73	.15	65.50	33.54	14,645.34	50.38	21,998.58
Wagner	A		8,262	25.77	212.91	21.58	178.29	.35	2.89	23.99	198.21	71.69	592.30
	N	1,453	4,501,126	25.77	115,994.02	21.58	97,134.30	.35	1,575.39	32.98	148,447.14	80.68	363,150.85
Wakonda	A		1,537	44.35	68.17	10.21	15.69	–	–	22.09	33.95	76.65	117.81
	N	383	1,294,793	44.35	57,424.07	10.21	13,219.84	–	–	31.62	40,941.35	86.18	111,585.26
Wall	A		29,501	17.65	520.69	14.88	438.97	.47	13.87	20.99	619.23	53.99	1,592.76
	N	542	6,508,921	17.65	114,882.46	14.88	96,852.74	.47	3,059.19	32.48	211,409.75	65.48	426,204.14
Wallace	N	90	433,624	8.07	3,499.35	7.89	3,421.29	.08	34.69	32.42*	13,334.57	48.46	20,289.90
Ward	A		18,928	34.34	649.99	13.25	250.80	.12	2.27	26.46	500.83	74.17	1,403.89
	N	43	108,488	34.34	3,725.48	13.25	1,437.47	.12	13.02	39.47	4,282.02	87.18	9,457.99
Warner	A		583	17.32	10.10	12.58	7.33	.54	.31	25.06	14.61	55.50	32.35
	N	322	1,615,687	17.32	27,983.70	12.58	20,325.34	.54	872.47	35.66	57,615.40	66.10	106,796.91
Wasta	A		7,793	12.05	93.91	14.88	115.96	.17	1.32	20.99	163.58	48.09	374.77
	N	99	282,768	12.05	3,407.35	14.88	4,207.59	.17	48.07	32.48	9,184.30	59.58	16,847.31

* Verdon	A	due to adjustment for overlapping school district only, this levy is applied against 10,392 taxable value to determine school tax dollars
	N	due to adjustment for overlapping school district only, this levy is applied against 15,347 taxable value to determine school tax dollars
* Wallace	N	due to adjustment for overlapping school district only, this levy is applied against 411,307 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Watertown	A		137,694	7.20	991.40	7.89	1,086.41	.08	11.02	19.71	2,713.95	34.88	4,802.78
	N	15,649	152,013,512	7.20	1,094,497.29	7.89	1,199,386.61	.08	12,161.08	27.14	4,125,646.72	42.31	6,431,691.70
Waubay	A		60,085	19.63	1,179.47	12.55	754.07	.31	18.63	24.04	1,444.44	56.53	3,396.61
	N	675	1,992,478	19.63	39,112.34	12.55	25,005.60	.31	617.67	33.72	67,186.36	66.21	131,921.97
Webster	A		3,735	14.31	53.45	12.55	46.87	.31	1.16	21.21	79.22	48.38	180.70
	N	2,417	13,300,487	14.31	190,329.97	12.55	166,921.11	.31	4,123.15	32.42	431,201.79	59.59	792,576.02
Wentworth	N	193	909,962	24.91	22,667.15	11.16	10,155.18	.11	100.10	31.76	28,900.39	67.94	61,822.82
Wessington (Beadle)	A		46,769	32.14	1,503.16	9.45	441.97	.48	22.45	17.63	824.54	59.70	2,792.12
	N	304	942,774	32.14	30,300.76	9.45	8,909.21	.48	452.53	24.41	23,013.11	66.48	62,675.61
Wessington (Hurlbert)	N		52,760	32.14	1,695.71	11.04	582.47	.80	42.21	24.41*	1,794.94	68.39	4,115.33
Wessington Springs	A		36,724	26.90	987.88	17.89	656.99	–	–	26.29*	1,100.87	71.02	2,745.74
	N	1,203	3,606,155	26.90	97,005.57	17.89	64,514.11	–	–	39.92*	164,522.42	84.71	326,042.10
Westport	A		5,062	9.88	50.01	12.58	63.68	.64	3.24	25.67	129.94	48.77	246.87
	N	122	197,397	9.88	1,950.28	12.58	2,483.25	.64	126.33	38.81	7,660.98	61.91	12,220.84
Wetonka	A		11,430	45.00	514.35	9.21	105.27	–	–	14.93	170.65	69.14	790.27
	N	22	10,888	45.00	489.96	9.21	100.28	–	–	19.68	214.28	73.89	804.52
White	A		35,937	33.41	1,200.66	10.98	394.59	.12	4.31	31.80	1,142.80	76.31	2,742.36
	N	474	1,797,992	33.41	60,070.91	10.98	19,741.95	.12	215.76	47.80	85,944.02	92.31	165,972.64
White Lake	A		5,330	45.00	239.85	14.45	77.02	–	–	13.56	72.27	73.01	389.14
	N	412	985,865	45.00	44,363.93	14.45	14,245.75	–	–	16.64	16,404.79	76.09	75,014.47
White River	N	561	1,255,484	12.39	15,555.45	13.40	16,823.49	–	–	29.32	36,810.79	55.11	69,189.73
White Rock	A		57,389	16.80	964.14	18.70	1,073.17	–	–	30.96	1,776.76	66.46	3,814.07
	N	10	14,031	16.80	235.72	18.70	262.38	–	–	46.96	658.90	82.46	1,157.00
Whitewood	N	821	3,029,409	13.47	40,806.14	16.43	49,773.19	–	–	39.18	118,692.24	69.08	209,271.57
Willow Lake	A		2,851	35.24	100.47	13.90	39.63	.38	1.08	28.51	81.28	78.03	222.46
	N	370	923,972	35.24	32,560.77	13.90	12,843.21	.38	351.11	42.97	39,703.08	92.49	85,458.17
Wilmot	A		19,247	22.85	439.79	18.48	355.68	–	–	28.12	541.23	69.45	1,336.70
	N	507	1,845,003	22.85	42,158.32	18.48	34,095.66	–	–	41.39	76,364.67	82.72	152,618.65
Winfred	A		88,038	13.04	1,148.02	11.16	982.50	.11	9.68	27.20	2,394.63	51.51	4,534.83
	N	81	333,910	13.04	4,354.19	11.16	3,726.44	.11	36.73	42.68	14,251.28	66.99	22,368.64
Winner	N	3,466	17,069,896	26.22	447,572.67	14.59	249,049.78	–	–	31.17	532,068.66	71.98	1,228,691.11
Witten (old) 30	A		3,498	–	–	14.59	51.04	–	–	22.16*	83.54	36.75	134.58
	N		2,268	–	–	14.59	33.09	–	–	34.23*	56.89	48.82	89.98
110	A		1,370	–	–	14.59	19.99	–	–	20.89	28.62	35.48	48.61
Witten (new)	N	134	250 292	8.79	2,200.07	14.59	3,651.76	–	–	34.23*	9,067.42	57.61	14,919.25
Wolsey	A		68,745	19.35	1,330.22	9.45	649.64	.48	33.00	24.03	1,651.94	53.31	3,664.80
	N	437	2,189,599	19.35	42,368.74	9.45	20,691.71	.48	1,051.01	38.43	84,146.29	67.71	148,257.75

*	Wessington (Hurlbert Annex)	N	due to adjustment for overlapping school district only, this levy is applied against 73,533 taxable value to determine school tax dollars
*	Wessington Springs	A	due to adjustment for overlapping school district only, this levy is applied against 41,970 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 4,121,303 taxable value to determine school tax dollars
*	Witten (old)	A	due to adjustment for overlapping school district only, this levy is applied against 3,770 taxable value to determine school tax dollars
		N	due to adjustment for overlapping school district only, this levy is applied against 1,662 taxable value to determine school tax dollars
*	Witten (new)	N	due to adjustment for overlapping school district only, this levy is applied against 264,897 taxable value to determine school tax dollars

TABLE VII – 4
1985 AMOUNT OF TAXABLE VALUATION LEVIES AND TAXES FOR MUNICIPALITIES PAYABLE IN 1986

		Population	1985 Taxable Valuation	City Levy	City Tax	County Levy	County Tax	Subdistrict Cons Levy	Subdistrict Cons Tax	School Levy	School Tax	Total Levy	Total Tax
Wood	N		76,676	13.04	999.86	13.40	1,027.46	–	–	33.75	2,587.82	60.19	4,615.14
Woonsocket	A		385	36.36	14.00	22.16	8.53	.22	.08	26.45	10.18	85.19	32.79
	N	790	1,749,028	36.36	63,594.66	22.16	38,758.46	.22	384.79	41.27	72,182.39	100.01	174,920.30
Worthing	A		5,573	11.93	66.49	8.98	50.05	–	–	30.30	168.86	51.21	285.40
	N	388	1,799,412	11.93	21,446.99	8.98	16,158.72	–		45.63	82,107.17	66.54	119,732.88
Yale	A		1,630	16.78	27.35	9.45	15.40	.48	.78	22.15	36.10	48.86	79.63
	N	136	570,406	16.78	9,571.41	9.45	5,390.34	.48	273.79	34.24	19,530.70	60.95	34,766.24
Yankton	A		120,300	8.31	999.69	7.55	908.27	.15	18.05	22.77	2,739.23	38.78	4,665.24
	N	12,011	93,624,944	8.31	778,023.28	7.55	706,868.33	.15	14,043.74	32.46	3,039,065.68	48.47	4,538,001.03
TOTALS:					45,589,192.98		30,061,108.45		500,417.98		115,696,610.90		191,847,330.31

TABLE VII–5

1986 VALUATIONS – TAXES PAYABLE 1987

COUNTY	Real Estate Full & True Valuation	Taxable Percentages	Taxable Value Railroad	Taxable Value Lgt, Power, Gas, Water, Etc.	Taxable Value Telephone (Within)	Taxable Value Telegraph	Total Taxable Value Utilities	Taxable Value Telephone (Without)
Aurora	$90,598,460	48	-0-	$459,869	$16,358	-0-	$476,227	$248,279
Beadle	318,182,258	55	610,439	9,877,008	4,413,441	34,242	14,935,130	1,547,241
Bennett	43,029,815	60	-0-	-0-	-0-	-0-	-0-	7,086
Bon Homme	111,279,050	50	-0-	1,017,473	283,286	-0-	1,300,759	323,685
Brookings	363,237,710	53	182,569	2,618,588	380,751	1,616	3,183,524	574,700
Brown	637,994,885	45	451,938	20,500,652	7,051,566	10,517	28,014,673	1,735,975
Brule	140,334,175	34	-0-	818,269	475,197	-0-	1,293,466	640,091
Buffalo	29,681,385	34	-0-	-0-	-0-	-0-	-0-	17,603
Butte	*	*	95,277	2,540,569	1,144,543	842	3,781,231	1,043,417
Campbell	67,391,450	60	18,810	376,165	13,228	-0-	408,203	36,245
Charles Mix	157,066,195	40	-0-	1,078,920	613,222	-0-	1,692,142	829,705
Clark	146,066,770	44	126,030	10,009,008	403,975	428	10,539,441	1,032,565
Clay	221,266,423	50	-0-	8,376,448	1,287,976	3,176	9,667,600	348,412
Codington	365,961,423	60	496,327	11,260,236	4,256,255	8,997	16,021,815	2,161,453
Corson	112,561,990	29	-0-	300,750	171,874	645	473,269	384,648
Custer	134,993,730	40	817,352	2,321,047	27,307	-0-	3,165,706	701,272
Davison	278,962,720	55A/60N	-0-	5,474,700	3,344,195	6,687	8,825,582	1,164,102
Day	184,211,920	50	-0-	2,100,644	917,910	-0-	3,018,554	1,064,500
Deuel	118,121,705	45	1,379	8,759,701	1,472	-0-	8,762,552	38,896
Dewey	57,333,255	35	-0-	-0-	104,165	-0-	104,165	148,671
Douglas	95,341,300	45	-0-	351,503	39,988	-0-	391,491	121,4[illegible]1
Edmunds	148,383,510	60	-0-	4,459,025	580,928	-0-	5,039,953	818,764
Fall River	96,822,299	60	6,307,373	4,149,466	-0-	409	10,457,248	119,364
Shannon	17,303,095	37	-0-	143,866	19,046	-0-	162,912	108,198
Faulk	117,120,015	40	-0-	432,787	96,970	-0-	529,757	128,265
Grant	180,634,170	40	187,193	60,987,325	842,186	482	62,017,186	844,489
Gregory	112,251,390	40	-0-	26,342	510,099	-0-	536,441	812,349
Haakon	75,667,860	43A/46N	126,465	-0-	-0-	-0-	126,465	89,550
Hamlin	116,785,800	46	158,148	5,210,553	301,357	126	5,670,184	465,402
Hand	173,023,332	60	156,911	435,895	439,225	38	1,032,069	677,041
Hanson	86,924,675	47	-0-	682,908	43,291	-0-	726,199	391,765
Harding	112,079,639	30	-0-	581,937	19,736	-0-	601,673	164,098
Hughes	309,011,242	45	300,971	135,862	3,677,322	9,596	4,123,751	760,260

* 1986 real property valuation and taxable percentage unavailable at printing time due to reassessment ordered by State Board of Equalization

TABLE VII–5

1986 VALUATIONS – TAXES PAYABLE IN 1987

COUNTY	Real Estate Full & True Valuation	Taxable Percentages	Taxable Value Railroad	Taxable Value Lgt, Power, Gas, Water, Etc.	Taxable Value Telephone (Within)	Taxable Value Telegraph	Total Taxable Value Utilities	Taxable Value Telephone (Without)
Hutchinson	$212,151,317	55	-0-	$1,825,616	$585,673	-0-	$2,401,289	$509,459
Hyde	72,660,520	32A/38N	47,980	239,751	-0-	-0-	287,731	49,316
Jackson	65,253,700	40	36,969	-0-	31,481	-0-	68,450	253,048
Jerauld	72,466,150	40	-0-	72,364	265,659	-0-	338,023	204,902
Jones	62,151,545	60	55,737	-0-	226,344	-0-	282,081	614,809
Kingsbury	140,929,575	49	240,082	3,029,111	1,143,027	-0-	4,412,220	696,418
Lake	206,467,625	53	136,667	1,094,416	1,319,016	305	2,550,404	905,726
Lawrence	334,435,328	45	62,244	9,231,252	2,966,747	752	12,260,995	1,744,863
Lincoln	309,486,030	50	-0-	3,614,960	1,712,381	461	5,327,802	1,528,180
Lyman	133,014,910	33	-0-	-0-	209,248	-0-	209,248	736,457
McCook	137,586,500	50	-0-	1,429,506	588,864	-0-	2,018,370	536,459
McPherson	147,263,585	45A/60N	977	18,304,509	348,440	-0-	18,653,926	193,193
Marshall	149,697,694	40	150,467	505,925	340,425	86	996,903	677,336
Meade	268,755,514	50	89,693	3,301,682	1,110,834	5,983	4,508,192	2,188,379
Mellette	53,247,145	40	-0-	5,460	-0-	-0-	5,460	18,740
Miner	87,780,611	60	-0-	418,603	361,621	-0-	780,224	540,839
Minnehaha	1,751,577,353	55	970,400	39,230,717	39,323,131	85,699	79,609,947	3,035,709
Moody	146,893,465	50	-0-	522,650	586,450	488	1,109,588	449,901
Pennington	1,193,477,289	50	376,949	25,124,170	15,109,256	40,452	40,650,827	6,981,278
Perkins	179,765,825	40	-0-	293,924	350,359	-0-	644,283	316,092
Potter	116,989,305	41A/48N	-0-	439,416	364,389	-0-	803,805	615,788
Roberts	184,512,025	37	12,482	1,538,072	692,878	-0-	2,243,432	631,787
Sanborn	54,461,820	51A/53N	-0-	1,012,665	-0-	-0-	1,012,665	136,352
Spink	230,403,315	60	162,926	8,689,554	1,202,317	-0-	10,054,797	1,417,925
Stanley	105,697,895	35	80,767	497,104	178,937	-0-	756,808	262,438
Sully	146,314,190	45	35,497	-0-	158,743	-0-	194,240	159,312
Tripp	171,740,459	47	-0-	-0-	1,066,540	112	1,066,652	1,239,383
Todd	40,012,839	43	-0-	276,953	27,440	-0-	304,393	154,576
Turner	193,782,643	50	-0-	546,020	518,157	-0-	1,064,177	252,906
Union	248,824,619	50	-0-	1,921,113	596,751	154	2,518,018	616,666
Walworth	135,973,860	60	-0-	2,421,275	1,737,568	-0-	4,158,843	651,700
Yankton	354,693,629	50	-0-	6,293,115	2,647,920	7,016	8,948,051	946,699
Ziebach	46,432,610	35	-0-	-0-	205	-0-	205	88,702
TOTALS:	$12,974,524,536		$12,497,019	$297,357,419	$107,247,670	$219,309	$417,321,417	$48,904,817

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
AURORA								
Plankinton	313,383.77	491,700.72	416,357.67	14,196.81	80,279.65	1,190,321.32	412,291.33	381,170.49
1-1 Plankinton	561,485.70	878,903.10	–	331,974.35	–	1,108,414.44	779,477.10	774,939.30
1-2 Stickney	768,499.69	773,985.00	–	76,523.68	–	1,465,961.01	628,605.92	590,816.75
1-3 White Lake	649,319.65	799,792.92	–	209,525.76	–	1,239,586.81	589,242.38	648,021.31
BEADLE	3,908,569.96	2,446,820.16	–	2,119,343.44	–	4,236,046.68	3,088,356.79	2,858,366.59
Huron	5,959,301.89	22,367,484.24	1,935,000.00	2,629,685.12	1,935,000.00	25,697,101.01	7,649,796.52	7,195,322.70
2-1 Hitchcock	873,636.84	578,525.05	195,000.00	233,097.82	195,000.00	1,219,064.07	595,615.14	549,470.21
2-2 Huron	3,861,880.56	9,019,733.00	–	2,638,671.58	–	10,242,941.98	6,445,210.23	6,723,106.15
2-3 Iroquois	640,908.56	877,069.00	–	241,674.14	–	1,276,303.32	927,094.12	920,734.54
2-4 Wessington	777,691.57	865,570.00	1,492.30	215,145.47	1,492.30	1,428,116.10	577,797.00	513,248.46
2-5 Wolsey	766,628.49	909,400.67	21,937.50	305,077.65	21,937.50	1,370,951.51	763,634.58	837,085.83
BENNETT	2,430,002.39	1,169,758.76	–	178,581.03	1,212,710.62	2,208,469.50	–	–
Martin	177,014.90	848,503.00	–	–	136,538.40	888,979.50	899,395.82	877,928.92
3-1 Bennett	1,313,496.81	3,150,284.79	–	443,550.67	–	869,946.14	2,038,035.28	2,039,422.51
BON HOMME	1,049,415.81	1,415,772.56	–	107,752.88	–	2,357,435.19	1,666,517.71	1,849,940.47
Avon	41,113.78	585,680.05	20,330.41	–	86,279.93	560,844.31	223,916.21	211,773.58
Scotland	139,892.17	565,437.09	24,500.00	1,539.22	144,500.00	583,790.04	303,134.96	291,711.27
Springfield	568,381.46	1,920,389.27	34,081.59	95,016.17	59,081.59	1,368,754.56	577,186.99	517,832.08
Tyndall	350,879.65	1,101,503.00	18,000.00	–	18,000.00	1,452,382.65	689,224.80	560,962.30
4-1 Avon	612,834.96	523,018.33		326,649.64	–	809,203.65	811,032.74	789,294.90
4-2 Bon Homme	1,276,948.66	2,072,925.20	90,500.00	867,494.54	90,500.00	2,482,379.32	2,072,552.71	2,128,417.71
4-3 Scotland	909,107.00	2,717,896.00	–	735,810.00	–	2,891,193.00	1,688,893.00	2,042,083.00
BROOKINGS	3,422,352.84	2,055,090.72	720,821.05	297,150.86	730,000.00	5,171,113.75	3,064,929.19	2,756,711.70
Aurora								
Brookings	13,572,146.00	49,295,982.00	1,791,846.00	3,942,161.00	4,581,421.00	56,136,372.00	29,158,861.00	26,799,437.00
Bruce								
Elkton								
Volga	681,197.20	255,589.11		190,770.48		746,015.83	962,154.96	831,752.79
5-1 Brookings								
5-2 Deubrook								
5-3 Elkton	1,230,697.53	1,426,147.81	355,000.00	504,121.92	355,000.00	2,152,723.42	1,064,816.30	1,110,403.89
5-4 Lake Hendrichs	15,817.84							
5-5 Sioux Valley	1,590,626.54	2,240,697.50	815,000.00	795,251.55	815,000.00	3,036,072.49	1,737,308.99	1,808,523.27

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
BROWN	5,860,091.00	8,194,954.00	11,855.00	735,515.00	11,855.00	13,319,530.00	6,852,338.00	6,720,792.00
Aberdeen	14,071,726.00	43,710,472.00	9,531,957.00	5,079,037.00	9,531,957.00	52,703,161.00	15,398,189.00	15,312,437.00
Claremont	67,226.00	74,580.00	–	–	–	141,806.00	43,392.00	64,914.00
Columbia	25,906.00	8,503.00	–	–	2,938.00	31,471.00	28,914.00	38,378.00
Frederick	35,758.00	282,094.00	5,718.00	–	43,960.00	279,610.00	107,933.00	114,147.00
Groton	506,373.00	2,504,941.00	–	159,194.00	–	2,852,120.00	976,883.00	843,647.00
Hecla	144,495.00	426,234.00	–	18,000.00	–	552,729.00	299,643.00	271,847.00
Stratford	4,907.00	19,484.00	–	–	1,500.00	22,891.00	15,589.00	14,646.00
Verdon	2,661.00	1,250.00	–	–	–	3,911.00	969.00	818.00
Warner	29,699.00	137,155.00	6,241.00	–	–	173,095.00	44,685.00	28,299.00
Westport	5,800.00	–	–	–	–	5,800.00	8,708.00	8,908.00
6-1 Aberdeen	7,959,856.00	35,342,099.00	–	5,987,794.00	–	37,314,161.00	11,903,020.00	12,011,060.00
6-2 Elm Valley	693,806.00	929,117.00	75,962.00	356,136.00	75,962.00	1,266,787.00	807,353.00	768,778.00
6-3 Groton	1,523,124.00	2,958,678.00	135,000.00	951,656.00	135,000.00	3,530,146.00	1,954,018.00	2,094,216.00
6-4 Hecla Houghton	908,642.00	749,603.00	–	318,877.00	–	1,339,368.00	767,382.00	744,070.00
6-5 Warner	938,851.00	1,314,159.00	45,000.00	448,445.00	115,930.00	1,733,635.00	956,686.00	906,382.00
BRULE	2,074,484.39	1,644,203.84	–	121,554.35	–	3,597,133.88	1,241,700.46	1,470,714.57
Chamberlain								
Kimball	42,079.82	179,190.00	–	124.55		221,145.27	140,770.24	157,189.14
Pukwana	134,595.16	50,000.00	–	–	–	184,959.16	27,926.01	157,261.01
7-1 Chamberlain	2,616,311.95	8,284,036.55	–	234,699.79	–	10,665,648.71	2,488,932.89	2,723,578.45
7-2 Kimball	877,250.46	1,343,369.46	–	–	–	2,220,619.92	1,127,312.89	1,197,277.82
BUFFALO	436,914.55	605,991.13	–	165,210.59	–	877,695.09	321,626.26	360,631.43
BUTTE	2,169,912.10	1,534,010.45	–	1,233,306.06	–	2,470,616.49	1,614,393.68	1,597,945.98
Belle Fourche								
Newell	166,797.22	424,437.13	–	6,012.28	–	585,222.07	378,820.92	381,697.82
9-1 Belle Fourche	1,743,566.32	4,384,408.63	805,000.00	976,826.30	805,000.00	5,151,148.65	3,125,471.00	3,366,420.73
9-2 Newell	1,165,102.12	1,962,493.31	–	447,614.31	150,000.00	2,529,981.22	1,235,306.83	1,281,588.83
CAMPBELL	1,851,215.55	1,234,559.72	–	633,196.25	–	2,452,579.02	941,772.97	813,685.29
Herried	127,423.54	652,668.00	–	89,018.19	148,718.00	542,355.35	334,621.18	237,465.75
10-1 Herried	574,984.06	1,009,815.50	–	239,986.34	–	1,344,813.22	622,361.64	658,243.42
10-2 Pollock	322,261.44	847,779.17	–	134,291.43	–	1,035,749.18	477,603.79	485,831.74
CHARLES MIX								
Lake Andes								
Platte	221,054.82	950,728.22	105,000.00	12,500.00	122,500.00	1,141,783.04	457,418.89	473,375.79
Wagner	532,388.22	1,154,689.00	–	196,537.93	36,000.00	1,454,539.29	1,029,731.89	1,088,909.26
11-1 Andes Central	1,113,407.36	3,617,029.15	230,000.00	345,527.24	230,000.00	4,384,909.27	1,376,448.89	1,545,007.07
11-2 Geddes	444,626.24	401,581.05	–	221,180.96	–	625,026.33	541,174.71	595,245.03
11-2 Platte	898,540.81	–	–	390,732.61	–	507,808.20	1,230,794.43	1,465,921.29
11-4 Wagner	1,841,854.54	6,284,800.97	290,000.00	557,360.73	290,000.00	7,569,294.78	2,303,236.10	2,250,659.12

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
CLARK	1,628,662.79	1,288,537.00	–	280,906.06	–	2,636,293.73	1,529,013.74	1,505,196.62
Clark	193,067.51	1,383,999.38	135,000.00	5,991.96	261,000.00	1,445,074.93	558,165.44	608,551.19
12-2 Clark	1,065,742.14	1,924,295.04	–	696,837.50	–	2,293,199.68	1,481,992.35	1,570,338.31
12-3 Willow Lake	656,302.90	1,414,540.69	372,262.50	423,658.50	372,262.25	1,647,185.34	933,066.30	928,927.75
CLAY	1,501,166.88	1,597,644.00	–	76,286.07	–	3,022,524.81	1,923,245.64	1,657,828.59
Vermillion	3,264,627.00	14,722,291.05	87,768.96	829,383.33	2,705,000.00	14,540,303.68	4,658,530.16	4,666,217.54
13-1 Vermillion	342,609.75	7,955,165.82	–	–	–	8,297,775.57	3,155,403.51	3,412,149.81
13-2 Wakonda	333,089.90	1,934,298.00	363,598.48	–	95,000.00	2,535,986.38	798,342.68	908,949.41
CODINGTON	2,092,967.44	4,288,290.32	–	557,813.01	–	5,823,444.75	3,326,867.50	3,138,535.78
Watertown	15,574,762.00	42,754,772.00	556,537.00	3,757,709.00	2,111,646.00	53,016,666.00	19,474,304.00	19,238,032.00
14-1 Florence	624,771.00	412,702.00	–	244,679.00	–	792,794.00	602.779.00	606,631.00
14-2 Henry	536,474.00	325,792.00	28,000.00	131,011.00	28,000.00	731,254.00	491,704.00	473,203.00
14-3 South Shore	490,973.00	–	–	204,513.00	–	286,460.00	597,704.00	686,404.00
14-4 Watertown	10,089,963.00	12,674,410.00	3,049,483.00	1,071,073.00	5,944,720.00	18,798,063.00	13,421,280.00	11,210,754.00
14-5 Waverly	373,037.00	1,351,865.00	17,936.00	–	–	1,742,838.00	439,613.00	411,082.00
CORSON	2,057,357.22	1,556,504.11	–	837,019.85	–	2,776,841.48	977,161.76	1,065,030.02
McIntosh	18,996.94	223,844.90	6,831.21	12,159.94	127,023.22	110,489.89	162,840.19	139,918.29
McLaughlin								
Morristown	24,888.00	296,600.00	–	–	–	321,488.00	38,113.00	30,431.00
15-1 McIntosh	675,037.91	1,236,877.79	–	192,507.95	–	1,719,407.75	1,432,866.13	1,292,085.19
15-2 McLaughlin	1,935,123.00	4,115,337.00	–	593,196.00	–	5,457,264.00	2,083,036.00	1,876,690.00
15-3 Smee	317,486.92	477,069.36	–	–	–	794,556.28	806,023.92	605,921.54
CUSTER	2,879,509.52	1,323,516.58	239,588.46	738,763.20	239,588.46	2,095,746.32	2,025,561.08	1,872,086.68
Custer								
16-1 Custer	1,386,469.31	4,766,345.11	900,000.00	260,319.21	900,000.00	5,892,495.24	3,106,474.10	2,936,077.71
16-2 Elk Mountain	169,961.18	9,643.00	–	39,901.24	–	139,702.94	190,099.20	158,179.50
DAVISON	1,320,504.80	1,567,612.87	–	1,091,166.49	–	1,796,951.18	2,931,032.81	2,764,099.96
Ethan	18,676.64	225,074.00	–	–	77,000.00	–	70,172.59	67,228.89
Mitchell	15,614,087.70	24,371,799.92	124,748.00	3,172,798.48	8,592,500.00	28,345,337.14	9,009,465.11	7,811,648.74
Mt. Vernon	175,303.15	–	–	175,303.15	240,000.00	171,657.15	75,395.80	73,054.38
17-1 Ethan	596,382.34	–	–	275,526.28	–	320,856.06	645,686.74	657,597.14
17-2 Mitchell	4,454,715.00	12,218,641.00	161,860.00	3,481,241.00	161,860.00	13,192,115.00	9,586,994.00	10,224,273.00
17-3 Mt. Vernon	734,798.84	551,100.91	–	344,743.90	–	399,159.76	758,630.34	751,827.58
DAY	1,268,904.03	1,881,673.06	–	120,574.88	–	3,030,002.21	1,911,316.12	1,720,926.16
Waubay	115,416.32	591,927.82	–	1,650.00	–	705,694.14	259,277.10	247,863.07
Webster								
18-1 Bristol	635,392.41	561,296.87	–	266,767.01	–	929,922.27	714,267.02	713,786.25
18-2 Roslyn	758,240.68	1,326,989.50	–	393,762.70	36,000.00	1,655,467.48	845,078.10	778,580.35
18-3 Waubay	810,128.00	2,230,447.00	281,598.00	341,292.00	281,598.00	2,699,283.00	1,117,907.00	1,039,592.00
18-4 Webster	1,001,694.77	3,307,913.77	–	587,126.01	–	3,722,482.53	1,676,266.63	1,813,240.51

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
DEUEL								
Clear Lake	425,879.50	–	136,187.00	340,046.63	136,187.00	85,832.87	183,730.39	199,216.44
19-1 Astoria	278,738.28	199,721.86	–	84,312.32	–	394,147.82	240,625.58	252,101.25
19-2 Clear Lake	1,256,588.11	2,571,372.49	82,000.00	646,616.04	82,000.00	3,181,344.56	1,656,690.43	1,707,420.28
19-3 Gary	154,934.66	609,754.55	135,000.00	–	135,000.00	764,689.21	400,351.20	395,377.87
DEWEY	1,151,188.06	–	–	721,422.06	–	789,766.00	879,549.46	761,542.06
Eagle Butte	382,358.60	1,934,407.13	20,978.19	–	–	2,337,743.92	924,384.83	907,834.64
Isabel	24,994.65	668,300.000	–	4,885.00	–	693,294.65	103,223.69	97,312.17
Timber Lake	56,241.00	969,893.00	–	4,866.00	–	1,021,268.00	239,514.00	245,283.00
20-1 Eagle Butte	2,677,477.10	6,360,239.73	–	552,877.07	–	8,484,839.76	2,643,788.34	2,298,576.44
20-2 Isabel	309,726.41	311,696.68	–	124,030.24	–	185,696.17	350,596.80	402,281.28
20-3 Timber Lake	594,814.79	918,868.19	–	–	13,000.00	1,500,682.98	931,061.98	901,503.40
DOUGLAS	1,759,800.38	1,224,823.90	–	74,594.66	–	2,910,029.62	4,015,314.25	3,935,818.01
Armour	276,207.73	1,247,336.76	–	7,257.66	24,324.80	1,491,961.93	353,964.56	328,724.50
Corsica	55,864.55	306,072.61	–	6,000.00	–	355,937.16	160,018.89	142,511.88
Delmont	54,416.29	194,500.00	–	–	60,001.76	188,914.53	130,472.46	134,298.03
21-1 Armour	614,264.98	1,018,414.59	94,723.16	334,151.53	94,723.16	1,298,528.04	835,761.09	846,174.97
21-2 Corsica	967,940.55	1,842,122.86	–	68,273.52	558,800.00	2,182,989.89	950,125.36	889,176.90
21-3 Delmont	230,032.15	235,880.60	–	53,677.20	–	412,235.55	420,470.26	545,317.00
EDMUNDS	1,624,762.38	1,669,485.11	–	1,232,875.38	–	2,061,372.11	469,663.00	796,358.89
Bowdle	490,427.71	1,247,658.00	–	13,933.57	90,000.00	1,634,152.14	344,251.56	163,822.86
Hosmer	657,620.12	41,606.00	48,111.94	15,000.00	79,000.00	653,338.06	661,128.22	587,499.75
Ipswich	387,792.95	812,075.99	86,236.09	–	266,236.09	1,019,868.94	356,736.06	336,455.15
Roscoe	98,254.41	197,977.50	–	–	83,548.61	212,683.30	144,700.10	152,774.12
22-1 Bowdle	901,872.25	1,409,898.92	565,000.00	248,453.47	565,000.00	2,063,317.70	755,695.37	761,317.88
22-2 Hosmer	616,855.62	481,494.20	–	172,635.48	–	925,714.34	532,113.14	486,714.91
22-3 Ipswich	1,035,094.50	1,894,158.70	–	592,344.05	–	2,336,909.15	1,339,041.13	1,403,484.01
22-4 Roscoe	397,878.07	1,058,793.97	–	58,873.58	–	1,397,798.46	662,021.11	632,399.17
FALL RIVER	1,414,487.89	669,176.13	–	479,063.77	–	1,604,600.25	5,917,734.85	5,812,876.05
Edgemont	869,581.00	2,408,550.00	–	1,037,611.00	574,841.00	1,078,210.00	580,735.00	522,960.00
Hot Springs	2,123,812.00	7,099,437.00	139,103.00	1,348,414.00	1,999,242.00	6,014,696.00	2,109,575.00	1,705,350.00
Oelrichs								
23-1 Edgemont	742,557.00	1,527,412.00	–	629,846.00	–	1,640,129.00	1,097,984.00	1,382,440.00
23-2 Hot Springs	4,059,153.00	6,218,651.00	–	1,444,781.00	1,241,227.00	7,591,796.00	3,265,594.00	3,864,008.00
23-3 Oelrichs	402,917.00	637,158.00	–	119,672.00	–	920,402.00	383,199.00	473,798.00

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
SHANNON	312,542.98	209,922.02	—	140,506.35	—	381,958.65	629,918.57	699,669.61
Batesland								
65-1 Shannon County	3,220,036.00	10,604,967.00	—	942,978.00	—	2,276,057.00	8,219,672.00	8,477,743.00
FAULK	2,396,296.30	1,648,366.90	—	1,022,284.73	—	3,022,378.47	3,180,885.77	3,331,933.36
Faulkton	235,357.73	967,389.00	—	7,358.00	—	1,195,388.73	327,345.74	331,577.18
24-1 Cresbard	962,808.76	1,250,173.09	10,992.25	529,952.97	—	1,694,021.13	1,207,304.88	1,226,233.38
24-2 Faulkton	589,868.06	695,228.98	—	268,307.99	—	1,016,789.05	660,059.73	642,663.13
GRANT	562,288.42	2,962,807.19	—	135,896.09	—	3,389,199.52	2,057,069.67	934,215.61
Big Stone City	374,298.25	690,924.44	—	82,915.54	26,000.00	956,307.15	926,631.84	773,311.00
Milbank								
25-1 Big Stone City	477,335.49	646,749.96	115,000.00	275,834.29	115,000.00	848,251.16	619,007.64	549,412.40
25-2 Big Stone	22,452.20	—	—	22,452.20	—	—	17,445.87	14,820.42
25-3 Grant-Deuel	576,611.96	1,292,545.04	87,000.00	339,138.59	87,000.00	1,530,018.41	824,783.44	871,669.90
25-4 Milbank	3,469,934.46	7,508,324.93	2,195,000.00	1,931,720.06	2,195,000.00	9,046,539.33	3,940,473.47	3,925,306.88
GREGORY	1,352,018.60	1,579,028.88	—	404,334.74	—	2,526,712.74	4,278,620.02	4,796,748.90
Bonesteel	77,431.00	264,000.00	—	12,576.00	—	328,855.00	236,047.00	227,263.00
Burke	152,883.40	581,788.50	—	—	120,000.00	624,643.85	551,109.48	597,341.83
Gregory	220,756.35	—	—	64,387.78	—	156,368.57	491,560.46	599,512.69
26-1 Bonesteel	696,315.45	1,959,599.65	—	267,817.78	—	428,497.67	824,366.08	765,942.41
26-2 Burke	1,189,047.72	2,380,849.53	—	410,008.27	150,000.00	2,749,688.98	997,639.68	914,041.80
26-3 Fairfax								
26-4 Gregory								
HAAKON	864,228.42	1,079,932.77	—	161,171.40	—	1,782,989.79	849,789.19	873,473.25
Philip	426,319.53	1,582,650.00	1,050,000.00	64,784.99	1,050,000.00	1,633,787.46	507,531.27	518,944.11
27-1 Haakon	1,214,934.68	2,475.68	78,417.00	614,335.28	78,417.00	603,075.09	1,619,256.02	1,568,141.51
27-2 Midland	568,323.97	2,325.57	42,000.00	170,092.07	42,000.00	400,557.47	485,248.14	466,709.06
HAMLIN	971,851.18	1,768,751.75	—	170,184.86	—	2,570,418.07	1,022,864.34	1,335,844.60
Castlewood	147,145.76	398,039.44	19,000.00	63,552.60	14,000.00	486,632.60	200,641.81	225,109.38
Estelline	873,199.00	1,955,849.00	—	396,253.00	983,032.00	1,449,763.00	816,301.00	691,157.00
28-1 Castlewood	761,414.00	1,784,903.30	—	331,176.65	115,000.00	2,100,140.65	826,806.13	794,954.69
28-2 Estelline	921,062.33	1,236,334.82	66,324.29	424,404.63	66,324.29	1,732,992.53	904,173.03	939,225.62
28-3 Hamlin	1,661,269.10	2,420,036.95	—	702,480.80	—	958,788.30	1,770,561.74	1,647,435.09
HAND	1,958,508.13	4,669,894.00	—	230,555.62	—	6,397,846.51	5,741,312.17	5,689,798.37
Miller								
29-1 Miller	1,452,605.06	3,949,630.40	—	950,987.39	—	4,451,248.07	2,180,909.82	2,324,941.09
29-2 Polo	211,225.94	353,831.52	—	97,813.03	—	113,412.91	325,390.69	313,119.27

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
HANSON	1,068,131.49	645,492.90	–	80,629.45	–	1,632,994.94	2,769 160.11	2,744,086.53
Alexandria	105,758.58	611,510.00	–	–	–		186,354.38	196,691.99
Emery	33,073.68	454,464.00	–	–	–	487,537.68	140,902.49	131,465.43
30-1 Hanson	1,024,069.90	1,503,459.00	–	495,526.08	–	2,032,002.82	1 171,788.12	1,528,982.27
30-2 Emery	511,270.53	1,079,749.91	110,000.00	144,008.25	110,000.00	1,447,011.69	565,093.08	568,826.77
HARDING	2,280,808.62	1,140,566.57	–	795,659.60	–	2,625 715.59	1,667,813.96	1,562,698.65
31-1 Harding	1,367,736.16	1,846,355.74	102,957.92	448,750.77	102,957.92	2,765 341.12	1,366,652.14	1,264,396.96
HUGHES	4,202,588.03	1,808,682.00	–	332,876.18	–	3,869,711.85	6,011,270.03	3,240,852.80
Pierre	4,538,145.24	14,918,757.78	1,069,619.84	1,644,267.22	1,105,470.71	17,776,784.93	8,934,266.81	8,070,815.86
32-1 Harrold	759,160.33	1,643,236.68	–	152,193.48	–	2,250,203.53	658,886.20	552 103.02
32-2 Pierre	4,398,559.65	9,723,157.00	525,000.00	2,979,945.04	–	12,166,771.61	6,969,011.46	7,265,849.03
HUTCHINSON	2,589,199.58	2,468,052.94		5,057,252.52	–		2,371,934.62	2,285,443.56
Freeman	402,827.65	–	840,000.00	40,565.88	840,000.00	362,261.77	599,171.81	532,291.08
Menno	143,913.24	506,475.15	–	45,235.76	155,000.00	450,152.63	335,765.97	346 406.06
Parkston	484,495.55	1,357,365.15	110,000.00	248,322.30	110,000.00	1,593,538.40	442,913.29	465,751.46
Tripp	85,863.11	535,150.00	–	9,436.46	96,000.00	515,576.65	243,822.69	210,289.00
33-1 Freeman	723,656.17	1,995,147.85	324,247.15	616,259.32	295,000.00	2,131,791.85	1 144,313.03	1,526,794.47
33-2 Menno	593,396.66	869,510.04	–	307,500.75		1,155,405.95	906,570.92	899,742.46
33-3 Parkston	484,495.55	1,357,365.15	110,000.00	248,322.30	110,000.00	1,593,538.40	442,913.29	465,751.46
33-4 Tripp	468,062.85	510,197.82	–	409,911.68	–	568,348.99	747,960.25	765,694.28
HYDE	1,313,384.40	1,084,537.23	–	119,534.49	–	2,278,387.14	2,045,026.90	2,011,476.75
Highmore	442,380.01	937,674.36	296,186.80	172,042.09	296,186.80	1,208,012.28	338,380.15	327 914.33
34-1 Highmore	766,160.76	784,688.73		493,783.50	–	1,057,065.99	1,237,585.25	1,242,475.09
JACKSON	1,440,414.50	857,595.08	–	580,462.26	–	1,717,547.32	1,837,588.86	1,687,493.39
Kadoka	251,615.72	820,408.76	–	55,929.59	–	1,016,094.89	144,882.31	403,541.73
35-1 Kadoka	1,606,021.62	1,714,373.79	33,693.72	459,706.68	33,693.72	2,860,688.73	1,595,676.06	1,521,397.08
JERAULD	1,281,300.40	2,986,939.32	–	45,909.12	–	4,222,330.60	886,531.97	1,044,223.79
Wessington Springs	333,191.55	1,498,133.97	99,200.00	183,871.23	–	1,746,654.29	1,164,793.45	1,086,416.24
36-1 Alpena	483,816.55	259,056.64	2,240.00	159,834.73	2,240.00	583,038.46	475,257.91	455,290.88
36-2 Wessington Springs	1,331,436.50	2,786,115.29	920,000.00	689,711.54	920,000.00	3,427,840.25	1,746,545.04	1,867,190.81
JONES	787,826.69	1,030,149.27	–	145,440.16	–	1,672,535.80	820,865.53	571,338.05
Murdo	126,383.58	677,320.83	–	–	–	803,704.41	233,741.54	205,666.29
37-3 Jones County	1,252,200.76	1,148,288.15	–	1,252,200.26	–	1,148,288.15	1,052,552.55	986,230.15

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
KINGSBURY	2,141,884.41	1,495,490.04	–	145,301.29	–	3,492,073.16	5,302,407.71	5,420,165.44
Arlington	250,070.25	565,950.00	188,019.61	32,200.00	188,019.61	783,820.25	674,271.37	725,585.78
De Smet	650,025.17	1,483,379.48	–	–	–	2,133,404.65	1,554,239.72	1,405,907.10
Lake Preston	104,256.63	892,011.00	–	20,980.93	70,000.00	905,286.70	198,067.29	205,972.99
38-1 Arlington	1,380,178.39	5,054,848.73	160,000.00	484,218.29	160,000.00	5,950,808.83	1,211,642.56	1,228,935.87
38-2 De Smet	581,701.60	2,681,296.55	–	91,216.55	–	3,171,781.60	1,889,224.05	1,883,638.51
38-3 Lake Preston	1,161,907.36	929,002.66	205,000.00	371,632.43	205,000.00	1,719,277.59	876,172.45	814,069.11
38-4 Oldham	373,560.23	1,245,473.86	–	151,301.52	–	1,467,732.57	379,370.41	457,167.33
LAKE	2,498,360.06	3,034,731.75	–	1,533,594.39	–	3,999,497.42	2,057,308.44	1,992,195.62
Madison	2,358,052.00	3,767,101.00	8,076,435.00	770,695.00	1,139,021.00	12,201,586.00	5,982,989.00	5,109,584.00
39-1 Chester	793,657.60	1,513,523.54	105,000.00	74,641.07	105,000.00	2,232,540.07	958,438.65	1,041,537.67
39-2 Lake Central	2,384,375.04	4,862,035.05	–	1,409,389.57	–	5,837,020.52	3,345,474.07	3,310,198.69
39-3 Ramona	–	–	–	–	–	–	557,279.80	459,352.33
39-4 Rutland	735,459.59	566,145.38	–	295,136.76	–	1,006,468.21	617,317.74	524,584.58
LAWRENCE	3,916,001.20	2,640,442.00	–	1,715,029.59	–	4,841,413.61	14,391,449.93	13,856,099.96
Central City	17,589.78	52,002.00	–	–	7,177.85	62,413.93	29,902.71	30,766.53
Deadwood	382,910.03	818,082.00	4,563.36	284,501.06	507,500.00	413,556.33	1,411,697.70	1,260,470.75
Lead	2,817,314.73	1,661,253.52	–	905,241.91	–	3,573,326.34	1,738,429.50	1,712,300.46
Spearfish	4,644,638.00	14,030,464.00	1,275,000.00	413,404.00	3,082,000.00	16,454,698.00	3,715,617.00	3,457,561.00
Whitewood	302,095.11	930,116.57	–	129,164.85	187,379.10	915,667.73	226,628.64	206,705.53
40-1 Lead-Deadwood	4,863,315.45	3,459,286.09	29,000.00	1,809,682.02	–	6,541,919.52	6,802,106.92	4,682,411.75
40-2 Spearfish	3,649,942.87	7,932,481.27	–	1,443,419.71	–	10,139,004.43	3,134,847.56	4,954,098.58
LINCOLN	3,765,619.91	2,308,849.14	–	1,839,269.17	–	4,235,199.88	2,615,693.56	2,465,612.22
Canton	754,637.27	2,301,234.15	605,000.00	455,065.29	705,000.00	2,500,806.12	651,909.63	739,333.92
Harrisburg	303,465.84	501,432.98	–	57,616.40	384,000.00	363,282.42	136,305.17	143,949.15
Lennox	280,550.87	1,395,939.69	310,000.00	58,473.92	316,111.65	1,611,904.99	533,533.84	578,428.94
Tea	166,451.68	431,495.75	34,000.00	60,459.14	305,390.16	266,098.13	192,296.21	142,562.02
41-1 Canton	1,691,472.75	3,713,342.25	–	1,034,654.43	–	4,370,160.57	2,543,882.29	2,513,883.95
41-2 Harrisburg	1,375,475.57	2,268,624.95	925,000.00	765,855.37	925,000.00	2,883,897.91	1,929,162.71	1,857,046.16
41-3 Hudson	544,480.63	264,746.63	–	203,431.48	–	605,795.78	418,336.18	389,567.09
41-4 Lennox	2,040,808.20	3,942,128.57	–	1,348,126.27	–	4,634,810.50	3,524,970.76	3,436,569.22
LYMAN	1,489,926.09	1,064,608.10	–	113,074.55	–	2,441,459.64	3,773,623.19	3,717,263.72
Presho	110,445.78	314,525.00	–	23,266.22	110,000.00	291,704.56	343,460.63	329,760.13
42-1 Lyman County	2,921,371.04	3,371,824.14	–	945,631.36	933,150.07	1,042,589.61	2,564,260.63	2,316,904.72

TABLE VII –7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
MC COOK	2,379,697.19	1,414,776.75	90,297.78	1,005,816.26	–	2,878,955.46	1,556,230.56	1,361,257.55
Bridgewater	150,915.00	210,153.00	–	15,734.00	–	–	232,991.00	189,836.00
Canistota	189,353.19	462,336.23	–	–	32,340.00	514,387.46	130,403.35	121,500.86
Montrose	62,831.16	382,009.77	4,089.49	4,236.17	60,851.56	383,842.69	157,722.84	155,191.98
Salem	201,509.40	903,525.50	37,413.18	43,503.73	30,000.00	1,068,944.35	638,094.23	619,927.42
Spencer								
43-1 Canistota	378,909.29	779,432.00	–	255,353.02	–	902,988.27	596,538.17	617,862.21
43-2 Montrose	539,215.10	552,176.38	–	234,271.42	–	359,583.28	666,295.07	672,742.22
43-3 Salem	781,441.98	1,404,123.61	35,209.23	546,062.36	35,209.23	1,639,503.23	1,257,918.35	1,147,279.77
43-4 Spencer	323,244.18	141,204.60	94,772.98	123,415.41	–	435,806.35	375,913.92	387,691.25
43-6 Bridgewater	964,058.68	669,089.12	–	333,610.06	–	1,299,537.74	726,950.14	698,630.85
MC PHERSON								
Eureka	435,452.38	1,231,400.47	230,000.00	167,045.35	496,676.90	1,233,130.60	541,938.20	492,545.19
Leola	73,258.13	389,848.00	39,000.00	–	39,000.00	463,106.13	197,248.12	212,262.74
44-1 Eureka	865,937.36	1,257,126.48	–	418,803.05	–	1,704,260.79	961,374.42	1,016,142.84
44-2 Leola	1,116,926.49	978,667.78	–	510,263.09	–	1,585,331.18	1,113,520.64	1,128,891.22
44-3 Wachter	67,469.84	–	–	–	–	67,469.84	49,083.87	47,886.10
MARSHALL	1,527,949.72	1,605,956.78	–	316,707.96	–	2,817,198.54	1,810,293.69	1,968,041.01
Britton	434,865.88	1,675,870.22	146,705.17	5,435.00	761,101.67	1,490,904.60	868,468.26	879,726.57
45-1 Britton	1,513,311.68	4,101,571.93	–	626,833.21	–	4,988,050.40	1,491,758.26	1,468,762.91
45-2 Langford	928,912.39	1,291,318.93	88,408.81	460,917.21	88,408.81	1,759,314.11	1,056,720.60	967,312.66
45-3 Veblen	665,277.62	835,236.09	60,000.00	278,832.32	60,000.00	1,221,681.39	739,519.52	752,273.09
MEADE	3,543,741.63	2,231,046.83	–	1,933,516.14	–	3,841,272.32	2,541,008.32	2,708,674.98
Faith	121,532.20	926,465.11	7,000.00	–	93,000.00	961,997.31	969,785.75	938,388.25
Sturgis	4,503,169.54	–	–	599,721.51	2,876,000.00	1,027,448.03	2,824,448.03	3,215,351.84
46-1 Meade	4,889,888.92	8,167,026.56	15,228.00	2,938,783.13	15,228.00	10,118,132.35	6,774,089.08	6,526,330.89
46-2 Faith	776,123.46	517,469.16	–	347,386.74	–	946,205.88	832,901.31	953,268.00
MELLETTE	1,221,535.66	940,525.11	–	282,854.66	–	1,879,206.11	664,304.92	648,998.13
White River	157,488.39	487,491.31	–	17,852.31	–	627,127.39	118,990.26	481,388.70
47-1 White River	1,240,835.64	3,060,316.55	–	355,475.52	–	3,945,676.67	2,227,861.70	1,902,255.17
47-2 Wood	681,024.74	541,506.53	–	289,928.00	–	932,603.27	445,284.84	483,929.22
MINER	1,571,521.04	929,878.73	–	827,485.74	–	1,673,914.03	1,262,078.62	927,347.34
Howard	491,095.20	948,367.02	–	142,865.62	–	1,296,596.60	648,051.02	646,383.43
48-1 Canova	452,404.37	366,614.00	–	197,823.71	–	621,194.66	539,809.99	435,233.62
48-2 Carthage	120,292.80	326,900.00	–	14,486.88	–	432,705.92	176,727.37	212,532.17
48-3 Howard	1,303,158.67	3,362,459.24	80,000.00	443,009.29	80,000.00	4,222,608.62	1,285,611.42	1,284,680.36

TABLE VII – 7

UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
MINNEHAHA	16,288,793.06	20,269,258.29	175,694.64	9,164,694.69	175,694.64	27,393,356.66	13,262,817.37	13,032,336.37
Baltic	136,306.82	624,050.22	-0-	70,467.33	266,512.35	423,377.36	344,440.46	361,559.98
Brandon	1,130,281.86	3,110,460.58	–	259,760.17	896,941.60	3,084,040.67	912,275.24	588,377.61
Colton	129,567.99	292,750.00	19,885.53	–	21,000.00	421,203.52	278,634.91	308,562.14
Crooks	14,994.14	40,296.00	–	–	66,276.81	55,290.14	55,367.48	44,527.32
Dell Rapids	634,640.23	1,324,146.06	24,000.00	296,438.18	47,000.00	1,639,348.11	881,247.87	855,733.39
Garretson	339,849.29	911,619.85	366,000.00	142,621.00	366,000.00	1,108,847.20	516,885.06	407,405.41
Hartford	508,228.87	1,275,250.26	10,000.00	69,288.98	271,000.00	1,453,190.15	809,178.71	870,290.70
Sioux Falls	87,566,213.00	156,557,269.00	4,372,177.00	8,225,567.00	122,757,890.00	117,512,202.00	72,861,489.00	66,017,032.00
Valley Springs	875,784.46	347,146.48	–	533,041.39	319,876.89	370,012.66	156,138.58	578,300.92
49-1 Baltic	730,207.03	919,153.87	170,000.00	341,305.55	170,000.00	1,308,055.35	953,479.61	898,438.89
49-2 Brandon Valley	3,033,603.67	9,995,689.69	444,475.22	1,988,358.55	444,475.22	11,040,934.81	4,658,544.42	4,430,980.74
49-3 Dell Rapids	1,308,536.43	2,508,538.58	155,000.00	775,479.79	155,000.00	3,041,595.12	1,862,110.24	1,895,083.41
49-4 Garretson	976,320.35	2,923,405.69	480,000.00	477,850.08	480,000.00	3,421,875.96	1,176,075.52	1,264,022.66
49-5 Sioux Falls	27,259,068.00	53,960,319.00	621,722.00	21,797,218.00	289,034.00	59,754,857.00	45,974,429.00	49,084,156.00
49-6 Tri-Valley	1,877,261.52	3,576,649.27	933,000.00	755,142.20	933,000.00	4,698,768.59	2,464,220.57	2,275,339.19
49-7 West Central	1,803,864.76	4,575,153.93	416,121.63	893,046.66	416,121.63	5,485,972.03	2,320,987.33	3,004,112.25
MOODY	1,959,210.79	1,292,019.79	–	–	–	3,251,230.58	1,729,071.95	1,411,277.28
Colman	265,182.90	419,720.59	–	47,250.06	170,000.00	467,653.43	550,380.14	535,265.87
Flandreau	1,222,428.61	4,187,474.90	1,169,483.07	359,750.35	515,000.00	5,704,636.23	996,843.85	1,192,358.44
50-1 Colman	741,906.30	1,316,686.28	91,034.43	373,867.79	468,000.00	1,307,759.22	875,413.01	841,207.08
50-2 Egan	413,423.00	444,453.00	8,221.00	192,026.00	–	674,071.00	656,525.00	703,520.00
50-3 Flandreau	1,758,456.99	2,779,704.21	317,045.72	796,098.11	305,000.00	3,754,108.81	2,017,999.09	2,243,645.14
50-4 Hermanson	136,912.03	–	–	55,546.74	–	81,365.29	129,160.65	108,829.14
PENNINGTON	20,434,900.11	11,610,163.93	5,492,310.57	19,052,671.12	48,966.04	18,435,737.45	–	–
Box Elder	1,158,346.57	2,654,667.02	–	321,832.51	1,497,417.50	1,993,764.03	663,923.96	640,505.15
Hill City								
New Underwood	79,791.35	348,336.47	–	–	–	428,127.82	131,618.90	116,193.27
Rapid City	50,570,134.00	124,538,259.00	31,082,910.00	8,676,747.00	30,712,040.00	166,802,516.00	30,745,811.00	26,553,069.00
Wall	302,528.96	436,501.59	149,339.97	4,583.07	275,000.00	608,787.45	283,084.36	212,154.70
51-1 Douglas	2,284,219.15	9,199,565.49	199,790.53	1,252,928.94	199,790.53	1,031,290.21	5,708,570.83	6,203,285.52
51-2 Hill City	1,370,100.92	–	101,000.00	728,768.83	101,000.00	641,332.09	1,561,082.38	1,379,662.93
51-3 New Underwood	725,280.15	1,350,112.11	180,000.00	239,113.27	180,000.00	1,836,278.99	664,430.32	672,011.28
51-4 Rapid City	23,955,987.87	49,377,220.05	5,717,621.61	2,898,001.11	5,890,000.00	70,262,828.42	37,894,384.29	39,237,411.99
51-5 Wall	–	1,413,985.00	–	–	–	–	1,080,620.00	1,220,385.00

TABLE VII — 7
UNAUDITED FINANCIAL REPORT — 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
PERKINS	2,805,967.19	979,204.04		632,860.11		3,152,311.12	1,515,992.84	1,152,554.97
Lemmon	829,476.61	778,138.58		—	437,000.00	1,170,615.19	1,584,815.21	1,481,695.43
52-1 Bison	978,049.53	1,063,228.10	—	550,987.58	10,050.00	427,519.58	1,125,494.88	1 130,822.17
52-2 Lemmon	1,506,217.00	2,430,925.00	412,176.00	912,888.00	412,176.00	3 024,254.00	1 871,098.00	1,895,778.00
52-3 Northwest	333,447.20	165,710.21	—	116,202.69		382,954.69	258,191.94	263,777.27
POTTER	1,975,520.93	1,270,611.84	—	815,196.60		2,430,936.17	1,153,234.55	1,005,221.55
Gettysburg	391,280.08	2,063,878.72	253,000.00	282,968.68	800,000.00	1,625,190.12	774,669.47	765 489.80
Hoven	346,358.66	723,524.51	45,000.00	6,022.86	45,000.00	1,063,860.31	403 679.37	355,478.56
53-1 Gettysburg	902,863.48	1,807,609.37		902,863.43	—	1,807,609.37	1,056,967.25	1,043,956.49
53-2 Hoven	955,202.98	1,406,121.77		426,656.65		1,934,668.10	1,242 442.49	1,181,927.21
ROBERTS	1,891,852.84	2.617,061.85		140,859.08	—	4,368,055.61	2 366,328.00	2,262,304.99
Sisseton	430,314.26	1,107,430.00	803,910.26	—	228,000.00	2 113,654.52	1,564,863.31	1,654,942.29
Wilmot	78,162.77	384,800.00	—	—	—	462,962.77	223,528.91	220,935.78
54-1 Browns Valley	323,462.00	197,000.00	20,000.00	181,153.00	20,000.00	338 949.00	319,255.00	330,990.00
54-2 Corona	148,557.43	517,256.56				665 813.99	293,956.09	290,215.84
54-3 New Effington	563,964.69	626,982.49	—	238,562.93	—	952,384.25	609,758.82	542,379.14
54-4 Rosholt	829,272.96	1,429,562.03		307,145.62		1,951,689.37	792,161.77	785,603.20
54-5 Sisseton	3,441,913.67	—	—	1,708,791.07		1,733,122.60	3,724,933.62	3,544,968.45
54-6 Summit	547,751.63	1,694,910.10	35,000.00	204,823.07	35,000.00	2,037,838.66	536,315.82	526,734.33
54-7 Wilmot	1,224,460.01	1,842,368.76	—	318,975.08		2,747,853.69	1,061,838.41	1,037,239.07
SANBORN	1,820,302.39	970,226.00	—	941,573.08	—	2,048,955.31	1,134,914.94	1 114,353.10
Artesian	43,801.46	38,550.00	—	—	—	82,351.46	96,229.91	94,233.54
Letcher	34,070.00	148,100.00	—		118,117.00	64,053.00	55,218.00	55,840.00
Woonsocket	236,974.25	907,675.00	—	—	335,000.00	809,649.25	201,219.54	261,696.30
55-1 Artesian	526,414.17	431,670.08		170,532.48	—	787,551.77	556,562.33	580,222.71
55-3 Letcher	810,684.85	577,217.81		38,591.00	—	1,349,311.66	518,523.78	465,019.58
55-4 Woonsocket	504,197.67	708,759.79	—	213,617.37	—	999 340.09	694,629.49	777,859.28
SPINK	3,927,677.12	—	—	1,799,457.30	—	2,128,219.82	2,618,969.16	2,724,093.14
Redfield	1,005,816.29	3,140,825.89	244,895.00	243,100.30	211,000.00	3,937,436.88	791,879.58	916,296.70
56-1 Conde	502,957.77	686,795.76	—	204,492.28	—	985,261.25	511,637.75	545,367.43
56-2 Doland	720,560.47	1,139,807.61	—	371,652.56	20,000.00	1,468,715.52	763,849.38	885 084.92
56-3 Northwestern	798,980.95	1,438,425.86	—	409,730.93	—	1,827,675.88	979,971.54	969,354.21
56-4 Redfield	1,491,879.46	8,497,445.09	—	1,054,352.27		8,934,972.28	2,118,489.20	2,486,308.99
56-5 Tulare	432,803.47	990,136.92	—	259,912.59		1,163,027.80	654,089.17	749,335.10

TABLE VII - 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
STANLEY	1,830,414.38	1,387,244.22	–	678,206.88	–	2,539,451.72	857,068.63	698,343.93
Fort Pierre	568,724.87		–	417,726.74	92,424.98	58,573.15	483,841.84	448,147.23
57-1 Stanley County	1,317,901.67	2,362,092.41	190,600.00	542,582.73	190,600.00	3,137,411.35	1,362,640.38	1,636,806.97
SULLY	817,609.98	1,652,292.44	81,148.31	348,645.96	81,148.31	2,121,256.46	1,273,826.61	1,150,141.55
Onida	98,042.06	192,472.97	213,131.05	17,511.31	–	486,134.77	157,601.49	163,084.78
58-1 Agar	594,431.52	391,504.22	–	135,609.82	–	850,325.92	1,434,040.04	456,460.87
58-2 Sully Buttes	1,489,214.10	2,217,316.52	360,000.00	534,178.62	360,000.00	3,172,352.00	1,690,816.46	1,646,895.75
TRIPP	2,626,214.55	2,234,634.96	–	187,569.79	–	4,673,279.72	2,059,682.62	2,186,749.51
Colome								
Winner								
59-1 Colome	766,613.65	1,240,519.22	–	37,508.83	–	1,969,624.03	745,201.29	753,556.49
59-2 Winner	2,726,000.92	3,350,680.79	–	62,827.02	–	6,013,854.69	2,875,942.05	3,225,233.10
TODD	1,414,935.66	838,612.63	–	42,883.74	–	2,210,664.55	739,964.61	709,138.01
Mission								
St. Francis								
66-1 Todd County	3,634,452.05	8,895,105.87	14,915.31	94,589.77	–	12,449,883.46	8,450,775.52	6,688,472.30
TURNER	1,998,076.85	3,004,757.00	–	104,394.01	–	4,898,439.84	1,918,673.23	6.630,149.19
Centerville	233,286.36	368,892.69	344,665.27	177,778.74	90,000.00	679,065.58	304,643.77	308,114.14
Marion	64,057.73	718,906.00	–	–	23,818.75	759,144.98	277,194.23	286,826.43
Parker								
Viborg	200,021.46	748,681.53	–	–	369,369.93	264,261.12	264,261.12	256,370.75
60-1 Centerville	217,563.08	3,385,864.73	11,000.00	–	11,000.00	3,603,427.81	880,320.59	1,045,056.69
60-2 Hurley	674,579.61	551,343.40	–	242,354.23	–	983,568.68	678,461.97	679,087.31
60-3 Marion	292,884.50	1,197,795.04	–	–	210,385.00	1,280,294.54	958,064.73	1,031,526.88
60-4 Parker								
60-5 Viborg	935,280.23	1,538,353.62	30,000.00	385,199.44	30,000.00	2,088,434.41	832,264.46	833,564.62
UNION	4,297,171.82	2,984,239.11	640,000.00	1,761,142.79	640,000.00	5,520,268.14	2.324,113.98	2,289,099.62
Alcester	58,930.24	547,917.38	–	8,589.10	256,369.74	332,888.78	249,790.51	237,219.29
Beresford	1,824,813.05	4,358,512.87	5,136.24	7,839.00	570,000.00	5,610,623.16	2,367,121.22	2,465,973.17
Elk Point	989,669.77	5,487,279.31	–	–	7,070.00	6,476,949.08	1,030,204.58	898,550.20
Jefferson	224,222.75	814,554.31	95,000.00	2,249.75	547,267.93	584,259.38	331,001.83	143,179.48
North Sioux City	901,945.05	768,735.00	75,000.00	828,128.38	363,000.00	66,179.33	425,389.38	417,304.38
61-1 Alcester	1,358,032.10	1,293,042.59	–	497,190.25	118,000.00	2,035,884.44	1,112,964.11	1,104,456.70
61-2 Beresford	1,704,358.81	3,120,660.93	–	653,823.99	–	4,171,195.75	2,042,428.98	2,039,799.20
61-3 Elk Point	1,044,070.73	2,684,280.60	165,000.00	598,443.37	165,000.00	3,133,504.01	1,557,593.14	1,579,656.81
61-4 Greater Hoyt	10,519.50	–	–	–	–	10,519.50	224,098.65	204,807.98
61-5 Greater Scott	160,295.03	–	–	–	–	–	63,139.90	45,116.93
61-6 Jefferson	2,235,393.00	5,438,045.93	–	500,112.87	45,000.00	7,128,326.06	1,761,721.17	1,832,304.33

TABLE VII – 7
UNAUDITED FINANCIAL REPORT – 1985

County	Current Assets	Fixed Assets	Other Assets	Current Liabilities	Long Term Liabilities	Equity	Revenue	Expenditures
WALWORTH	718,958.86	1,131,048.11	–	945,685.49	–	904,321.48	1,364,688.52	1,262,028.04
Akaska	21,654.59	30,960.00	–	–	–	52,614.59	20.191.63	17,098.42
Glenham	40,895.36	66,785.00	–	68,055.88	–	39,624.48	2,572.00	1,910.34
Java	25,164.79	42,723.01	–	2,054.20	–	65,833.60	34,822.96	31,039.77
Lowry	1,539.93	4,850.00	–	–	4,500.00	1,889.93	4,719.15	5,278.69
Mobridge	1,472,446.00	4,145,704.00	30,000.00	670,934.00	65,000.00	4,912,216.00	1,298,475.00	1,321,718.00
Selby	120,975.05	464,610.71	15,000.00	11,414.85	15,000.00	574,170.91	224,671.25	278,754.89
62-1 Glenham	437,863.15	77,293.58	–	–	–	515,156.73	272,742.20	235,675.82
62-2 Java	413,175.22	351,892.84	–	133,067.98	–	632,000.08	461,302.61	439,547.68
62-3 Mobridge	1,168,166.55	2,051,921.21	–	800,069.12	–	2,420,018.64	2,066,535.99	1,946,160.92
62-4 Selby	627,582.90	1,960,898.25	–	–	–	2,588,483.15	918,681.19	986,032.98
YANKTON	2,561,464.32	3,005,061.28	–	240,268.47	–	5,326,257.13	3,012,464.12	2,738,081.59
Yankton	5,200,799.00	21,745,919.00	1,386,235.00	1,812,245.00	1,517,000.00	25,332,953.00	6,527,959.00	6,510,650.00
63-1 Gayville - Volin	549,242.94	396,905.81	–	247,171.17	–	698,977.58	601,966.79	613,379.40
63-2 Irene	977,535.14	627,818.60	–	384,867.49	–	1,220,486.25	914,466.91	810,484.25
63-3 Yankton	3,752,326.25	25,785,647.92	130,000.00	1,938,363.56	130,000.00	27,599,610.61	6,222,734.76	6,659,255.36
ZIEBACH	583,795.92	1,093,582.00	–	123,101.21	–	1,554,276.71	568,475.33	572,557.49
Dupree								
64-2 Dupree	1,164,774.13	1,459,472.28	10,196.68	490,007.82	–	2,144,435.27	1,453,422.46	1,311,027.17

TABLE VII – 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Commissioners	Court System	Auditors and Election Expenses	Treasurer	Director of Equalization	States Attorney	Register of Deeds	Veterans Offices	General Government Building
Aurora	40,889.52	21,446.45	40,974.89	41,518.22	36,410.83	31,246.09	32,792.65	2,814.85	38,783.53
Beadle	55,067.21	101,111.43	98,934.41	89,028.29	64,810.59	86,785.69	57,874.46	24,759.99	63,597.89
Bennett	21,680.91	30,931.48	35,538.81	32,777.77	19,091.20	30,578.90	21,590.70	4,025.15	52,169.98
Bon Homme	40,817.91	51,088.53	56,763.32	38,511.75	48,091.68	27,411.77	38,092.21	8,110.88	26,065.78
Brookings	62,456.48	127,061.51	129,733.45	73,894.95	133,203.73	72,265.72	52,687.43	22,354.18	62,109.54
Brown	135,044.88	257,645.12	184,724.22	161,747.29	109,416.52	131,661.36	98,684.57	37,828.12	266,195.20
Brule	34,575.47	93,636.50	54,373.78	41,261.96	43,014.62	44,260.27	37,505.27	8,356.22	70,439.49
Buffalo	11,793.72	8,208.11	22,691.05	21,340.27	12,474.49	12,441.79	19,276.28	2,238.62	8,617.74
Butte	47,279.90	69,404.02	59,354.31	58,635.49	41,973.40	41,037.01	41,701.74	9,053.13	57,760.61
Campbell	41,244.75	9,248.36	40,345.87	38,866.75	31,279.12	27,639.18	23,764.87	1,450.32	25,065.64
Charles Mix	60,471.59	80,225.52	64,466.92	45,448.13	45,728.51	54,184.20	35,563.52	12,810.48	54,351.31
Clark	32,734.00	26,705.18	58,187.74	47,291.63	39,745.26	31,421.96	31,923.36	5,500.47	61,142.77
Clay	30,112.71	105,638.01	59,473.10	59,754.83	42,585.43	52,165.36	46,455.00	12,250.76	42,451.99
Codington	60,434.54	136,969.50	83,687.58	104,016.95	75,502.93	70,325.77	78,215.31	23,318.80	94,545.39
Corson	37,596.94	23,989.26	45,308.08	40,159.87	39,389.58	29,254.74	23,551.19	8,569.11	39,958.49
Custer	43,179.05	49,161.81	76,025.10	53,424.94	55,990.41	52,524.94	41,611.72	5,574.74	40,129.24
Davison	105,578.23	169,591.81	83,680.94	75,827.37	91,510.64	70,259.06	53,185.70	15,955.69	69,628.92
Day	50,383.33	65,876.39	80,909.85	62,366.10	48,137.39	35,503.15	36,080.63	9,299.83	80,439.71
Deuel	42,364.94	29,774.81	62,122.96	34,602.94	36,223.76	37,734.11	28,975.44	1,948.36	49,231.78
Dewey	27,448.84	24,367.91	38,248.27	35,272.31	23,249.08	20,168.57	25,440.05	3,386.38	27,606.74
Douglas	44,455.05	24,402.12	51,357.41	36,399.09	32,702.81	22,781.10	20,640.81	5,678.33	61,243.72
Edmunds	46,837.69	40,413.12	41,603.13	53,518.41	37,129.55	28,354.96	37,794.85	9,236.71	34,500.53
Fall River	27,592.88	103,600.03	91,011.60	80,612.87	49,305.28	60,775.06	43,766.06	16,976.01	59,293.62
Shannon	10,901.94	227.68	15,503.74	12,471.82	10,836.33	6,885.86	11,486.84	9,750.00	–
Faulk	69,498.49	14,883.85	49,762.14	38,438.61	34,508.36	26,754.17	32,907.92	6,953.99	39,706.52
Grant	34,125.08	48,396.62	62,526.07	50,480.69	36,489.67	31,146.59	47,021.03	9,597.03	71,214.62
Gregory	37,325.55	42,902.72	55,309.03	50,932.11	39,350.21	45,284.03	38,736.79	8,673.71	30,888.01
Haakon	14,477.14	23,307.51	44,475.02	44,217.12	20,825.76	30,988.18	28,453.56	4,502.42	32,859.28
Hamlin	40,991.95	26,302.22	29,442.16	31,606.00	26,915.74	28,613.37	30,780.80	2,863.80	30,025.65
Hand	97,459.39	23,503.94	63,763.90	42,614.65	42,722.92	27,048.11	30,069.37	6,998.12	62,525.32
Hanson	53,231.91	14,660.25	33,639.02	32,020.99	32,861.09	24,580.34	23,646.56	4,870.91	20,747.63
Harding	32,622.84	13,164.52	37,009.43	38,759.08	37,155.73	34,477.20	36,259.28	3,276.72	43,442.04
Hughes	–	–	–	–	–	–	–	–	–

TABLE VII – 8

COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Commissioners	Court System	Auditors and Election Expenses	Treasurer	Director of Equalization	States Attorney	Register of Deeds	Veterans Offices	General Government Building
Hutchinson	33,219.40	61,589.33	55,980.14	54,393.96	49,221.50	38,047.95	41,102.99	8,921.80	60,401.88
Hyde	33,219.19	10,602.10	37,231.41	36,351.41	18,992.56	22,732.80	22,881.67	1,848.87	54,768.19
Jackson	15,319.13	75,377.38	42,222.24	28,925.02	23,550.76	25,521.93	21,644.19	4,047.05	23,678.14
Jerauld	19,579.45	16,336.55	34,234.31	33,978.82	33,241.92	26,069.14	23,351.50	4,354.79	41,262.19
Jones	16,850.78	9,674.85	23,874.65	22,040.70	23,833.86	19,396.05	19,504.78	1,475.19	26,601.26
Kingsbury	46,831.99	42,021.89	57,188.01	50,050.69	36,618.45	32,481.82	39,131.28	10,486.77	43,431.08
Lake	30,547.03	79,048.16	61,136.94	47,033.46	57,258.06	52,248.84	36,200.50	8,771.45	89,778.22
Lawrence	83,814.17	200,477.87	95,876.97	122,986.07	71,673.10	139,515.35	90,542.96	13,449.25	129,331.27
Lincoln	50,196.70	104,911.70	71,005.42	60,228.09	63,075.47	52,125.06	48,086.39	12,278.57	86,259.70
Lyman	28,783.37	17,432.24	50,716.18	49,543.66	35,856.14	31,485.06	26,595.77	4,552.59	32,608.72
McCook	31,936.26	38,110.00	51,323.34	38,889.70	35,327.78	29,075.51	33,797.59	8,660.76	57,053.68
McPherson	37,141.31	18,428.95	38,560.36	35,986.45	34,992.13	25,103.34	23,750.99	9,024.12	44,114.76
Marshall	32,041.52	27,744.63	57,265.69	38,760.69	37,732.69	26,646.31	25,717.80	9,032.47	34,220.15
Meade	53,628.75	217,314.13	79,075.57	98,147.34	57,278.77	89,717.35	79,242.89	3,187.23	90,291.92
Mellette	18,014.91	11,203.62	35,903.32	36,226.60	21,744.75	22,597.84	22,053.43	4,482.17	25,298.68
Miner	28,786.71	21,402.65	37,506.41	38,233.48	33,060.23	27,151.12	26,849.75	7,270.56	42,404.09
Minnehaha	131,886.87	622,890.59	243,040.67	353,210.71	421,420.34	472,540.46	246,130.32	26,304.66	232,048.98
Moody	18,616.17	47,893.67	47,480.07	47,133.32	27,001.22	31,293.80	35,007.66	9,580.93	45,626.05
Pennington	295,518.42	685,763.57	213,553.37	269,222.19	335,279.18	414,725.30	160,324.10	36,962.29	553,382.96
Perkins	25,119.57	48,338.77	49,258.78	43,201.23	34,118.55	31,273.94	31,909.86	6,290.12	63,461.08
Potter	57,328.69	26,350.99	51,770.58	48,608.65	32,973.27	27,904.86	29,512.68	4,633.58	35,269.03
Roberts	43,277.38	80,643.75	69,580.26	67,399.63	82,247.55	56,179.08	40,175.66	28,503.93	76,354.55
Sanborn	40,598.21	13,024.81	53,711.13	39,115.63	30,980.67	25,078.81	21,780.50	4,549.16	33,003.18
Spink	53,135.18	64,463.52	79,646.36	70,156.11	62,401.53	34,970.70	39,898.49	15,471.17	139,880.34
Stanley	19,644.34	24,575.89	37,797.03	36,335.68	33,445.77	31,845.35	26,994.56	2,473.40	44,570.27
Sully	31,049.60	9,836.50	50,591.13	39,761.78	26,800.55	27,892.60	23,816.00	5,348.57	93,474.48
Tripp	30,808.71	78,169.46	66,841.15	58,286.27	41,478.98	52,400.01	43,566.92	8,526.82	54,943.28
Todd	25,391.42	41,325.56	23,567.58	17,960.67	27,634.08	9,334.67	19,364.97	5,267.16	10,569.75
Turner	93,809.55	52,099.20	77,011.20	53,106.77	52,827.09	33,669.66	39,773.47	7,818.65	56,766.66
Union	55,918.46	67,518.68	59,249.37	60,824.75	78,224.31	37,482.01	38,947.30	9,498.62	59,737.51
Walworth	40,860.90	43,054.28	55,622.69	42,181.69	35,548.52	37,114.05	37,367.08	8,964.26	55,739.70
Yankton	38,124.34	145,369.27	54,645.64	67,583.58	42,590.37	58,556.37	52,566.40	8,398.18	33,752.00
Ziebach	14,304.84	11,309.84	28,439.40	22,848.78	17,101.69	20,326.64	18,776.89	698.36	21,066.76
TOTALS	3,065,978.15	4,874,150.69	4,041,854.67	3,796,532.83	3,454,164.46	3,389,071.39	2,693,903.31	610,227.27	4,206,889.14

TABLE VII – 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Insurance and Bonds	Sherriff - Jail and Law Enforcement	Coroner	Civil Defense	County Nurse	Public Welfare	County Extension	Care of Poor	Mentally Handicapped
Aurora	31,917.42	101,600.57	125.00	16,048.03	18,097.36	–	19,215.33	22,389.50	7,121.70
Beadle	15,408.00	296,375.05	2,392.29	23,513.00	26,896.64	1,574.12	58,670.71	188,173.42	23,881.06
Bennett	97,250.04	202,915.19	–	2,940.23	–	4,467.92	11,226.85	9,680.59	4,322.80
Bon Homme	49,294.35	110,738.38	378.48	8,457.33	19,906.88	1,555.49	31,993.97	80,942.44	15,022.22
Brookings	–	321,561.24	2,318.40	30,327.97	59,609.44	522.84	72,649.10	153,741.16	20,811.11
Brown	–	661,494.11	7,622.74	45,064.42	75,784.69	3,771.30	54,479.75	304,653.26	31,506.15
Brule	4,675.15	204,291.03	250.00	8,486.47	26,151.06	633.00	20,940.91	19,118.48	4,022.42
Buffalo	–	43,519.49	–	2,023.21	–	401.76	–	29,512.77	2,160.00
Butte	112,955.50	168,218.26	3,132.01	10,407.57	21,931.73	3,059.94	19,660.81	51,886.05	5,875.43
Campbell	9,156.12	35,654.18	250.00	2,834.96	–	284.13	18,688.41	13,972.67	4,302.82
Charles Mix	40,537.22	227,144.51	822.52	16,110.16	–	890.62	35,268.00	51,308.86	25,101.20
Clark	15,817.00	68,069.03	763.60	1,150.52	21,363.66	886.66	28,536.80	47,869.23	4,978.70
Clay	5,442.00	136,634.51	359.40	7,592.10	21,499.12	852.34	35,740.41	69,356.65	12,316.43
Codington	50,947.54	291,936.37	6,374.00	8,000.00	35,377.19	3,330.54	33,685.51	343,782.13	21,016.98
Corson	–	78,952.41	891.41	3,825.91	–	496.37	22,349.80	24,353.03	6,776.85
Custer	–	305,697.65	1,007.48	7,315.65	15,077.33	326.68	19,103.40	57,936.80	11,881.64
Davison	58,254.64	290,878.18	833.23	20,763.00	31,584.81	–	29,748.55	199,795.76	19,595.07
Day	–	113,143.30	3,139.55	7,298.51	29,415.91	2,775.55	22,488.84	34,036.95	9,120.00
Deuel	38,069.00	186,055.82	–	6,136.16	19,047.68	144.85	29,601.88	67,206.14	6,816.68
Dewey	4,000.00	52,641.02	425.64	4,038.35	–	965.37	14,325.47	63,394.87	–
Douglas	5,830.00	80,875.57	777.57	5,908.35	20,418.24	197.33	17,440.45	38,195.52	3,905.28
Edmunds	48,247.65	141,503.86	55.60	4,591.30	23,890.52	655.03	20,304.00	10,926.49	9,503.48
Fall River	54,343.50	241,174.70	1,192.22	5,352.00	19,159.25	507.11	23,674.94	28,274.41	12,828.26
Shannon	2,473.84	27,707.70	843.50	200.00	–	92.93	701.60	1,548.61	11,223.40
Faulk	–	133,208.92	163.00	7[illegible]0.00	16,557.70	539.19	–	8,162.68	4,366.51
Grant	19,445.17	153,916.48	496.77	6,542.73	22,545.80	1,096.90	30,686.06	26,067.77	13,157.13
Gregory	31,595.[illegible]6	98,382.51	539.00	7,024.46	22,047.04	3,348.21	30,770.55	25,294.61	7,919.28
Haakon	30,509.82	44,862.32	–	–	–	1,801.84	8,796.16	3,372.50	4,122.57
Hamlin	10,054.08	59,118.37	1,284.55	3,426.87	28,555.41	859.37	24,583.74	9,134.09	3,343.56
Hand	–	83,717.08	90.00	1,135.00	21,759.10	3,148.45	32,919.56	21,628.43	3,126.06
Hanson	–	46,030.04	114.00	6,485.00	17,352.50	–	20,924.23	33,808.89	360.00
Harding	22,696.32	51,322.55	773.67	539.81	–	–	12,843.44	4,955.49	–
Hughes	–	–	–	–	–	–	–	–	–

TABLE VII – 8
COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Insurance and Bonds	Sherritt - Jail and Law Enforcement	Coroner	Civil Defense	County Nurse	Public Welfare	County Extension	Care of Poor	Mentally Handicapped
Hutchinson	18,343.35	66,302.37	135.00	7,000.00	–	3,609.71	29,604.48	63,447.89	11,399.62
Hyde	–	35,524.27	689.70	2,628.36	–	–	21,029.20	3,562.62	2,938.80
Jackson	9,968.90	57,182.63	132.60	1,654.26	–	1,304.05	8,207.40	13,729.80	1,110.82
Jerauld	–	46,524.90	68.50	1,000.00	20,558.19	622.42	17,313.18	6,628.11	7,631.94
Jones	57,657.39	32,209.72	40.00	1,200.00	–	200.00	13,289.41	11,240.52	720.00
Kingsbury	36,137.00	90,766.61	–	4,330.85	23,573.42	754.61	29,765.31	33,176.19	1,061.98
Lake	–	213,442.59	4,280.48	17,624.41	33,713.77	7,374.25	34,576.24	71,848.94	–
Lawrence	117,743.64	612,790.70	4,596.98	29,570.06	34,212.00	590.57	39,030.96	40,730.50	34,611.51
Lincoln	20,000.00	115,265.74	1,652.20	8,290.07	29,243.77	2,918.28	33,674.84	76,328.09	14,480.37
Lyman	15,948.64	97,627.10	200.00	–	22,366.18	94.58	20,301.66	25,755.55	6,190.02
McCook	42,903.13	119,293.70	222.20	8,670.36	15,003.88	655.84	26,318.19	36,310.91	6,130.25
McPherson	26,890.30	36,101.62	–	725.38	14,619.24	980.10	20,756.63	27,856.68	5,038.44
Marshall	8,232.00	137,697.00	1,797.95	2,795.00	17,084.20	2,212.31	24,024.72	43,129.00	–
Meade	81,260.98	368,359.35	3,947.01	9,136.88	40,031.34	803.54	29,819.18	41,980.52	7,466.30
Mellette	32,668.00	45,214.60	810.48	–	–	2,194.97	16,388.42	2,518.71	1,980.00
Miner	–	70,294.54	530.00	7,098.73	20,272.72	484.58	16,551.15	5,771.38	1,788.38
Minnehaha	65,452.66	1.246,527.13	22,715.05	148,672.58	103,500.00	769,701.45	102,249.44	340,152.36	59,040.00
Moody	20,291.99	102,978.00	363.17	5,748.11	25,867.18	900.33	35,287.31	65,578.05	4,979.48
Pennington	–	2,400,677.97	16,873.23	83,356.12	–	1,775.22	50,528.48	486,138.67	137,058.81
Perkins	–	88,018.99	–	1,784.76	15,217.63	2,461.89	21,761.63	8,620.23	2,192.72
Potter	–	100,483.52	253.00	5,683.52	22,753.67	–	23,863.07	12,071.15	–
Roberts	–	117,650.22	1,962.40	13,821.18	31,820.16	6,487.66	35,806.53	110,000.00	5,453.34
Sanborn	–	45,606.44	279.39	6,698.85	20,923.13	449.67	21,256.43	35,479.14	4,682.67
Spink	–	239,841.87	1,021.09	3,907.08	31,248.18	12,288.80	41,224.71	70,641.07	11,787.26
Stanley	2,360.22	62,304.04	50.25	7,106.70	17,355.95	1,023.70	19,945.41	11,773.19	1,251.60
Sully	9,611.00	52,839.03	257.50	6,950.00	23,195.24	–	18,886.26	8,614.94	1,200.00
Tripp	18,485.00	134,355.87	4,540.90	5,840.99	15,363.11	116.51	20,983.13	9,970.84	7,658.68
Todd	33,177.18	30,182.89	113.20	3,209.20	–	804.66	13,449.79	9,426.82	8,236.42
Turner	25,510.76	60,675.04	412.00	10,260.06	16,121.35	1,296.33	32,383.12	87,193.09	9,371.38
Union	11,442.00	163,939.68	–	11,251.09	13,951.13	–	–	63,316.71	17,644.32
Walworth	64,991.00	83,294.13	1,221.00	2,281.55	22,100.05	423.17	31,032.57	49,775.99	4,968.74
Yankton	8,668.50	154,974.84	997.22	12,934.50	35,906.07	358.80	47,436.32	115,463.13	23,697.91
Ziebach	57,535.89	26,148.63	328.40	4,537.86	9,821.12	1,304.45	10,190.61	1,529.87	5,101.44
TOTALS	1,544,199.25	12,314,436.13	107,834.53	710,057.58	1,289,851.74	863,378.29	1,708,955.01	4,034,240.91	717,357.99

TABLE VII – 8

COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Road and Bridge	Snow Removal	Highway Bridge Reserve	14% and Secondary Road	Weed Control	Public Library	Miscellaneous	Revenue Sharing	Total
Aurora	499,878.79	64,059.54	92,533.54	–	24,792.14	–	218,876.31	*	1,403,532.26
Beadle	1,113,080.89	88,640.66	35,305.56	–	13,287.43	2,000.00	234,542.31	*	2,765,711.10
Bennett	340,285.16	112,328.31	–	–	14,546.09	22016.95	63,922.42	*	1,134,987.45
Bon Homme	550,418.36	32,967.34	64,247.79	246,182.63	26,225.50	–	32,605.73	332,500.00	1,937,390.72
Brookings	868,877.10	59,737.37	–	–	30,775.68	38,000.00	284,747.47	*	2,679,445.87
Brown	2,709,079.33	207,540.31	–	–	23,608.05	68,510.84	1,070,608.95	*	6,646,671.18
Brule	503,155.38	–	1,144.77	–	22,799.56	–	136,315.34	91,307.42	1,470,714.57
Buffalo	105,284.53	1,638.00	–	11,862.00	6,646.79	–	6,605.56	31,895.25	360,631.43
Butte	544,724.61	53,849.80	–	–	8,138.05	–	125,634.44	*	1,555,673.81
Campbell	368,586.27	–	–	–	7,958.12	–	87,717.65	25,375.10	813,685.29
Charles Mix	741,533.78	78,778.98	80,000.00	–	11,255.42	–	54,515.91	*	1,816,517.36
Clark	667,253.51	11,991.58	117,500.00	–	16,664.04	–	51,895.58	115,393.55	1,504,785.78
Clay	712,183.94	–	50,000.00	–	5,058.45	–	109,002.98	42,658.07	1,659,583.59
Codington	1,002,444.02	62,095.48	32,417.13	–	31,621.22	–	288,237.60	242,429.12	3,180,711.60
Corson	422,494.77	56,303.99	26,549.24	35,857.10	9,626.94	–	25,499.71	63,347.23	1,065,030.02
Custer	702,975.31	36,702.46	–	236,918.99	49,451.65	17,878.06	179,266.90	67,513.31	2,126,675.26
Davison	868,317.13	–	100,000.00	–	24,063.15	–	259,759.73	125,288.35	2,764,099.96
Day	521,720.29	46,202.63	108,301.94	–	10,429.92	–	117,956.25	201,856.05	1,696,882.07
Deuel	557,431.66	61,479.32	110,000.00	–	26,164.94	–	41,906.59	99,994.10	1,573,033.92
Dewey	259,986.67	21,290.85	18,380.78	–	187.16	20,950.52	36,161.67	*	721,936.52
Douglas	440,207.53	18,488.03	40,659.87	–	13,553.79	–	40,641.87	73,326.41	1,100,086.25
Edmunds	487,629.66	28,808.54	–	–	3,997.77	–	215,854.78	*	1,325,357.63
Fall River	601,221.55	1,794.20	7,700.00	–	17,278.83	1,700.00	121,969.78	35,535.06	1,706,639.22
Shannon	93,979.96	–	–	–	9,608.78	–	74,783.19	5,000.00	306,227.72
Faulk	516,836.30	15,000.00	34,398.00	9,441.67	12,811.67	34,928.79	60,970.33	68,275.33	1,229,824.14
Grant	655,999.25	122,303.87	–	–	22,747.09	94,758.35	209,696.41	130,000.00	1,900,457.18
Gregory	685,411.46	65,382.45	167,630.08	61,347.62	13,459.46	–	95,815.76	161,960.81	1,827,330.82
Haakon	420,245.01	22,503.18	10,446.83	3,060.07	2,894.82	3,853.80	10,600.34	47,263.83	858,439.08
Hamlin	656,049.17	55,380.89	3,628.23	–	17,155.89	20,314.04	50,806.78	120,482.83	1,311,719.56
Hand	687,921.07	54,459.49	67,626.77	59,187.82	9,140.60	52,191.08	1,302,559.41	72,107.78	2,869,423.42
Hanson	531,903.29	–	–	–	11,656.17	14,467.00	11,421.24	44,133.89	978,914.95
Harding	367,512.23	37,837.07	–	89,751.84	24,387.91	22,950.00	740,520.98	*	1,652,258.15
Hughes	–	–	–	–	–	–	–	–	–

TABLE VII – 8

COUNTY WARRANTS AND ENCUMBRANCES FOR YEAR ENDING DECEMBER 31, 1985

	Road and Bridge	Snow Removal	Highway Bridge Reserve	14% and Secondary Road	Weed Control	Public Library	Miscellaneous	Revenue Sharing	Total
Hutchinson	1,572,447.00	13,054.91	–	–	36,726.14	–	44,477.67	*	2,270,427.09
Hyde	166,844.65	29,793.00	296.12	51,779.04	2,274.13	21,146.75	41,711.12	37,017.07	655,863.03
Jackson	319,696.05	–	–	81,058.75	–	19,031.53	20,736.94	2,711.60	796,811.17
Jerauld	315,314.34	12,495.15	126,649.73	–	7,543.81	–	66,606.98	59,762.38	921,128.24
Jones	223,664.87	32,909.46	–	4,464.94	–	581.18	29,908.44	*	571,338.05
Kingsbury	748,630.31	87,500.26	132,500.00	–	19,122.40	–	27,667.86	106,639.43	1,699,868.21
Lake	919,470.59	58,599.87	–	–	10,784.70	4,452.69	152,850.07	*	1,991,041.26
Lawrence	1,054,873.60	149,577.72	124,103.00	–	24,060.58	164,367.77	367,948.68	–	3,746,475.28
Lincoln	997,008.53	40,242.50	84,870.48	–	37,687.13	2,450.00	211,210.55	134,881.93	2,358,371.58
Lyman	415,977.70	9,056.49	26,081.60	27,177.76	46,860.10	–	71,521.34	110,711.10	1,173,443.55
McCook	636,049.68	33,164.64	–	–	7,657.27	–	104,702.88	*	1,361,257.55
McPherson	832,812.69	22,852.99	–	–	15,766.50	–	61,374.23	*	1,332,877.21
Marshall	396,029.29	100,232.10	120,000.00	–	9,389.37	–	281,190.31	196,063.00	1,629,038.20
Meade	730,373.98	100,000.00	–	–	19,700.27	11,189.22	315,423.22	*	2,527,375.74
Mellette	136,373.18	6,068.70	–	110,493.77	–	–	51,879.98	44,882.00	648,998.13
Miner	427,991.78	52,087.10	–	–	9,720.07	–	52,091.91	*	927,347.34
Minnehaha	2,182,778.37	–	88,041.70	–	24,814.45	205,353.70	4,304,177.61	*	12,414,650.10
Moody	580,087.33	7,789.65	258.73	–	27,788.03	12,416.93	87,162.24	124,147.86	1,411,277.28
Pennington	1,826,957.10	180,000.00	424,888.00	355,735.00	44,371.94	–	1,831,463.22	*	10,804,555.14
Perkins	519,889.77	38,408.92	–	–	25,193.71	–	65,980.34	*	1,122,442.49
Potter	313,016.30	428.70	–	106,432.67	6,482.42	34,836.02	47,182.38	5,237.76	993,076.51
Roberts	986,062.68	119,465.80	150,000.00	–	35,825.73	–	92,900.41	133,584.71	2,385,262.61
Sanborn	476,408.97	64,336.14	82,613.06	–	23,847.14	–	57,901.41	79,968.99	1,182,293.53
Spink	1,075,533.48	127,639.27	263,778.88	–	39,177.85	–	199,448.03	*	2,677,560.97
Stanley	211,156.24	–	–	–	50.00	–	101,846.34	*	693,914.93
Sully	445,615.13	56,891.08	40,150.92	94,655.98	330.50	21,821.29	60,295.55	*	1,149,888.63
Tripp	923,774.49	77,183.60	248,805.76	2,061.50	31,735.33	–	54,904.06	173,988.45	2,164,789.82
Todd	274,514.59	13,911.00	18,337.60	–	5,693.66	–	68,455.21	67,583.00	727,511.08
Turner	524,821.21	7,702.57	123,952.59	118,522.10	5,680.11	–	68,150.90	250,000.00	1,808,934.86
Union	813,294.60	114,798.05	220,632.29	27,508.16	12,625.19	750.00	210,523.00	*	2,149,077.23
Walworth	394,539.02	52,277.15	–	82,313.32	10,524.81	–	108,510.62	*	1,265,106.29
Yankton	939,780.11	10,910.94	236,086.69	153,944.00	29,377.16	–	364,317.44	101,641.81	2,738,081.59
Ziebach	117,308.31	18,949.50	–	95,757.61	699.91	–	28,324.14	29,781.24	562,192.18
TOTALS:	42,703,723.92	3,055,891.60	3,680,517.68	2,065,514.34	1,093,906.49	913,616.51	16,014,265.05	3,856,245.82	126,806,654.75

* – Revenue Sharing - due to new reporting procedures, these funds included in activity where used.

SECTION VII

SOUTH DAKOTA LAND STATISTICS

South Dakota ranks 16th among the fifty states in total area. South Dakota has a total surface area of 77,116 square miles (49,354,248 acres). The total surface area of the state is composed of 75,952 square miles (48,609,280 acres) of land and 1,164 square miles (744,960 acres) of inland water.1/

There are several units of government as well as private concerns that own the land within South Dakota. Statistics are presented as to federal and state ownership of lands in South Dakota. Statistics as to county, township, and municipal ownership of lands in the state are not readily available, and, therefore, cannot be presented. Private ownership of lands in the state is presented in two categories: Indian and non-Indian.

TABLE IX – 1
Federally Owned Land in South Dakota by Agency
as of Fiscal Year 1982

Agency	Acres Owned
Agricultural Research Service	10.0
Energy Research & Development Administration	10.0
Forest Service	1,997,777.2
Western Area Power Administration	602.9
General Services Administration	15.3
Health Services Administration	52.5
Office of Coal Research	10.0
Fish and Wildlife Service	130,313.8
Geological Survey	318.7
Bureau of Indian Affairs	1,762.0
Bureau of Land Management	277,212.0
National Park Service	196,225.5
Bureau of Reclamation	24,069.8
United States Postal Service	197.3
Federal Aviation Administration	341.9
Veterans Administration	485.3
Air Force	2,886.0
Department of the Army	7.0
Corps of Engineers	519,685.8
Tennessee Valley Authority	183.4
TOTAL	3,152,166.4

Source: Public Land Statistics 1983

1/ Bureau of Land Management, United States Department of the Interior, Public Land Statistics 1983, (Washington, D. C.; U. S. Government Printing Office, 1983, p 2).

TABLE IX – 2
STATE OWNED LAND IN SOUTH DAKOTA BY AGENCY

Agency	Acres Owned
Game, Fish and Parks	234,134
Military and Veterans Affairs	822
Charities and Corrections	3,281
Board of Regents	19,195
School and Public Lands	849,140
Department of Transportation (Highway & Railroad Right of Way & fee title lands only)	157,000
Total	1,263,572

Source: Individual Agencies

TABLE IX – 3
PRIVATELY OWNED LAND IN SOUTH DAKOTA, INDIAN AND NON-INDIAN

Ownership	Acres
Tribal Trust	2,638,573[1/]
Allotted Trust	2,456,043[1/]
U. S. Government under Jurisdiction of BIA	1,876[1/]
Total Indian Owned Land	5,096,492[1/]
Privately Owned Agricultural Land Only	39,941,670[2/]
Total	50,075,652

Source: 1/ United States Department of the Interior, Bureau of Indian Affairs
2/ 1984 South Dakota Real Estate Summary Report (PT68)

Tables IX-1, IX-2 and IX-3 show public and private ownership of 49,453,900.4 acres of land in South Dakota.

The State of South Dakota has reserved the mineral rights on 2,224,478.67 acres of rural credit land and 2,982,169.01 acres of common school land.

The land in South Dakota serves various purposes. Those purposes are of interest to many of South Dakota's citizens. The following table shows a general breakdown of those purposes.

TABLE IX – 4
NON FEDERAL AND FEDERAL ACRES

NON FEDERAL ACRES	Acres	Percent
Cropland	16,947,200	35.0%
Pasture and Range	25,489,100	53.0%
Forest	561,600	1.0%
Other	1,255,900	2.9%
TOTAL NON FEDERAL ACRES	45,761,800	94.9%
FEDERAL ACRES		
Federal	2,823,376	5.0%
TOTAL FEDERAL ACRES	2,823,376	5.0%
TOTAL NON FEDERAL AND FEDERAL ACRES	45,585,176	99.9%

Source: Preliminary Information – 1982 Soil Conservation Service "Natural Resources Inventory"
(published April, 1984)

PROPERTY TAX REPLACEMENT DISTRIBUTION
FISCAL YEAR 1986

County	First Half	Second Half	Total
Aurora	$191,098	$191,096	$382,194
Beadle	612,432	612,431	1,224,863
Bennett	132,896	132,894	265,790
Bon Homme	283,075	283,074	566,149
Brookings	599,557	599,555	1,199,112
Brown	1,172,154	1,172,153	2,344,307
Brule	252,896	252,895	505,791
Buffalo	55,935	55,933	111,868
Butte	228,784	228,783	457,567
Campbell	145,186	145,185	290,371
Charles Mix	388,008	388,006	776,014
Clark	255,486	255,485	510,971
Clay	260,925	260,924	521,849
Codington	528,818	528,816	1,057,634
Corson	181,860	181,858	363,718
Custer	126,271	126,269	252,540
Davison	485,610	485,608	971,218
Day	298,170	298,169	596,339
Deuel	251,446	251,445	502,891
Dewey	122,395	122,393	244,788
Douglas	215,548	215,547	431,095
Edmunds	232,690	232,688	465,378
Fall River	210,612	210,610	421,222
Shannon	55,202	55,202	110,404
Faulk	189,737	189,736	379,473
Grant	288,072	288,070	576,142
Gregory	261,781	261,780	523,561
Haakon	136,913	136,911	273,824
Hamlin	199,261	199,260	398,521
Hand	337,427	337,426	674,853
Hanson	167,006	167,004	334,010
Harding	166,086	166,084	332,170
Hughes	312,078	312,077	624,155
Hutchinson	433,864	433,862	867,726
Hyde	$116,418	$116,417	$232,835
Jackson	115,171	115,168	230,339
Jerauld	181,738	181,736	363,474
Jones	98,810	98,809	197,619
Kingsbury	301,856	301,854	603,710
Lake	302,230	302,228	604,458
Lawrence	337,114	337,113	674,227
Lincoln	337,253	337,252	674,505
Lyman	187,836	187,834	375,670
McCook	270,457	270,456	540,913
McPherson	243,310	243,308	486,618
Marshall	221,116	221,115	442,231
Meade	296,964	296,963	593,927
Mellette	102,346	102,345	204,691
Miner	179,819	179,817	359,636
Minnehaha	2,544,249	2,544,248	5,088,497
Moody	263,556	263,555	527,111
Pennington	928,194	928,193	1,856,387
Perkins	270,678	270,676	541,354
Potter	187,210	187,209	374,419
Roberts	385,195	385,194	770,389
Sanborn	158,320	158,319	316,639
Spink	415,212	415,211	830,423
Stanley	81,945	81,943	163,888
Sully	123,547	123,545	247,092
Todd	138,213	138,211	276,424
Tripp	380,954	380,953	761,907
Turner	367,225	367,224	734,449
Union	313,080	313,078	626,158
Walworth	231,532	231,531	463,063
Yankton	426,972	426,970	853,942
Ziebach	84,301	84,300	168,601
TOTAL	$20,372,100	$20,372,004	$40,744,104

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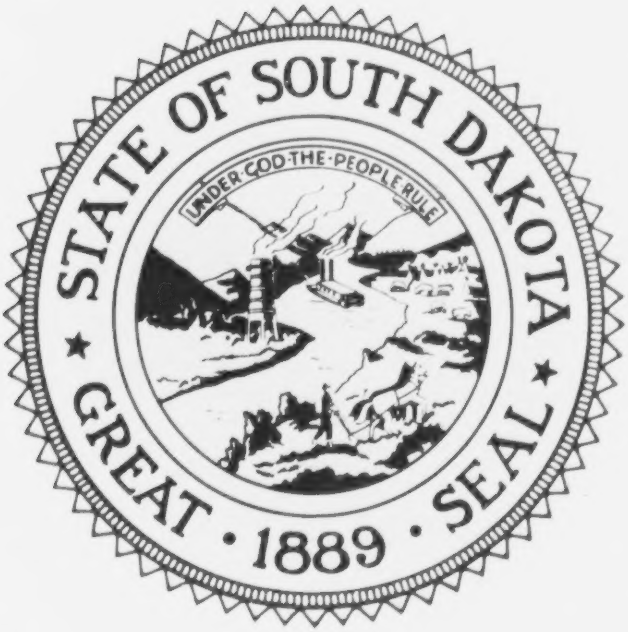

SOUTH DAKOTA
DEPARTMENT OF REVENUE

SUPPLEMENT TO ANNUAL STATISTICAL REPORT FY 1986 PROPERTY TAXES—COUNTY REPORTS

SECTION VII: DIVISION OF SPECIAL TAXES – PROPERTY TAXES

SDCL 10-1-15 through 10-1-40, inclusive, enumerate various duties of the Secretary of Revenue relative to the fair and equitable administration of the property tax. To assist the Secretary of Revenue in those duties, under authority of SDCL 10-1-16, the Division of Property Tax was established.

The main duties of the Division are to provide assistance to local governments in administration of property taxes and to help insure that all assessments of property are fair and equitable and in compliance with the laws of South Dakota. The Division assists local governments by working with the directors of equalization and city assessors, providing field assistance in reappraisals of one or more classes of property, assisting in the appraisals of special properties, and providing data for the assessment of agricultural land based on its productive capacity. The Division helps to insure fair and equitable assessment of property by compiling and monitoring sales ratio data and training and certification of assessing officials throughout the state.

The Division monitors and checks local budget requests based on property tax revenue, and mill levy limitations. The Division also has the responsibility of assessing all railroad and utility property in the state.

The following is a brief step by step synopsis of the way in which property taxes (with the exception of centrally assessed properties) in South Dakota are determined.

Step A. The full and true value of all property in the state is determined by assessment on January 1.

Step B. Early in May each county Board of Equalization sets a percentage which will be the percent that taxable value will be of full and true value, not to exceed 60 percent. At that time the total taxable value in each taxing jurisdiction within the county will be determined.

Step C. The various taxing jurisdictions (county, school district, city, etc.) within the county submit their budgets to the county auditor. This is generally to be done by October.

Step D. Mill levies (within statutory limits) for each taxing jurisdiction are determined by dividing the budget by the taxable value within the taxing jurisdiction and multiplying the result by 1,000. For example if the full and true value of all property within a city is $10,000,000 and the County Board of Equalization determines that 40% of full and true value ($4,000,000) will be taxable value, and the city has a budget of $100,000, the mill levy is computed as follows:

taxable value = 40% x full and true value
taxable value = 40% x ($10,000,000) = $4,000,000
mill levy = (budget divided by taxable value) x 1000
mill levy = ($100,000 divided by $4,000,000) x 1000 = 25.00 mills

Step E. One mill is equal to 1/10 of a cent or 1/1000 of a dollar. Thus from the example in step D, city taxes are $2.50 per $100 of taxable value. For example, if a person has property with a full and true value of $30,000 his city taxes would be computed as follows:

taxable value - 40% x full and true value
taxable value = 40% x $30,000 = $12,000
taxes = taxable value x (mill levy divided by 1000)
taxes = $12,000 x 25/1000 = $300

Step F. Taxes are due on January 1, of the year following the assessment. One-half of the taxes must be paid by May 1 of the year following the assessment and the remaining half must be paid by November 1, of the year following the assessment. All property taxes are paid to the county treasurer.

EXPLANATION OF THE 1986 STATISTICS BY COUNTY
1986 TAXES PAYABLE IN 1987 ARE BASED ON THE 1986 VALUATION

SCHOOLS

1. Ag and non ag mill levies apply only to "general fund for school districts".

   Apply the ag levy against the ag valuation and the non ag levy against non ag valuation. * These levies include General Fund plus Capital Outlay and Special Education if a levy has been made for these. Due to differences in Adjustment and Bond levies for overlapping school districts, these have not always been included in the stated levies. (If the levy for bond is uniform over the whole school district, then it has been included.)
2. Taxes are the total for both ag and non ag amounts and also includes taxes for any district with a bond or adjustment levy.

   *Designates an overlap school district and taxable valuation has been adjusted for school purposes only.

CITIES AND TOWNS

This levy and tax is the total amount for city use only.

TOWNSHIPS

This valuation and tax is the total of all organized townships in the county. (There are eight counties that do not have any organized townships.)

COUNTY

This levy and tax is the total amount for county use only.

SECONDARY ROAD

This is applicable to unorganized townships only.

SUBDISTRICTS OF SOUTH DAKOTA CONSERVANCY DISTRICT

This is a special tax levied and used by the Subdistrict Conservancy Districts only. (Not all counties or part of counties participate.)

TELEPHONE OUTSIDE CORPORATE LIMITS

This carries a special levy and the tax from this goes into County General Fund. This is a tax paid by telephone companies.

SPECIAL ASSESSMENTS

Includes assessments such as sidewalks, curb and gutter, weed mowing, etc.

MOBILE HOMES

This valuation and tax is not included in the above figures, but the tax is apportioned as other taxes and considered as Other Revenue when setting up the budget.

To determine a total mill levy for any given district, you will need to add the ag and/or non ag levy for schools, city, county and any special levy that might apply to that area. In most instances, there will be an ag and non ag levy.

TABLE VII – 1
SUMMARIZATION OF VALUATIONS AND AMOUNT OF TAXES PAYABLE IN 1986 FOR PRINCIPLE CLASSIFICATIONS OF PROPERTY

REAL		TAXABLE VALUATION	TAXES LEVIED
Lands – – AG (1)		$2,837,224,254	$108,835,611.12
Lands – – NA (2)		599,715,246	29,515,370.59
Lots – – AG (3)		19,756,656	863,820.92
Lots – – NA (4)		2,738,463,813	181,316,539.76
	Sub-Total:	$6,195,159,969	$320,531,342.89
RAILROAD		10,812,840	560,822.10
TELEGRAPH		240,220	15,334.15
ELECTRIC LIGHT, POWER, ETC.		280,802,079	14,898,331.17
*TELEPHONE (Within)		106,237,612	7,079,580.94
	Sub-Total:	$6,593,252,720	$343,085,411.25
*TELEPHONE (Without)		45,997,387	1,985,684.48
SPECIAL ASSESSMENTS		– – –	3,166,337.94
	GRAND TOTAL:	$6,639,250,107	$348,237,433.67

SOURCE: The above figures were taken from the 1985 Recapitulation of the Tax List.

*This item is subject to a special levy, and is a direct post to County General.

The above valuations do not include any additional value due to the amending of 10-12-31.1 and 10-11-25, but the amount of additional taxes is included in the above figures for taxes levied.

TABLE VII – 2
LOCAL GOVERNMENT AD VALOREM TAX DOLLAR DISTRIBUTION

		Taxes levied in 1985 payable in 1986	Portion to each Entity out of $100
COUNTY (Includes Library, Secondary Road, Fire Fighting Purposes, Telephone Outside-General Fund)		$79,273,932.14	22.77
CITIES AND TOWNS		45,095,215.91	12.95
SCHOOLS		211,912,311.34	60.85
TOWNSHIPS		6,893,513.35	1.98
CONSERVANCY SUBDISTRICTS		1,226,517.05	0.35
*OTHER SPECIAL DISTRICTS		3,835,693.77	1.10
	TOTAL:	$348,237,183.56	100.00

*Includes such districts as: Fire, Railroad Authority, Sanitary Sewer, Paving, etc.

STATE SUMMARY ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	**Land classified as agricultural without corporate limits.**	6,073,430,172	5,902,302,088
AG-A1	**Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.**	159,210,447	158,925,923
NA-A1	**Dwellings and automobile garages on land classified as agricultural without corporate limits.**	458,017,444	449,406,164
AG-AC	**Land classified as agricultural without corporate limits, under commercial use.**	117,711	227,775
NA-AC2	**Improvements and structures on land classified as agricultural without corporate limits, under commercial use.**	3,654,878	4,091,550
AG-C	**Platted lots and acreages without corporate limits classified as agricultural.**	26,576,284	26,603,171
AG-C1	**Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.**	5,426,807	5,481,247
NA-C1	**Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.**	52,103,581	53,502,088
AG-CC	**Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.**	1,408,221	1,358,411
AG-CC2	**Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.**	3,679,965	3,317,939
NA-C	**Platted lots and acreages without corporate limits.**	162,082,368	161,959,555
NA-C1	**Improvements and structures on platted lots and acreages without corporate limits.**	561,125,515	570,041,626
NA-CC	**Platted lots and acreages without corporate limits improved or unimproved, under commercial use.**	47,386,955	59,004,940
NA-CC2	**Improvements and structures on platted lots and acreages without corporate limits, under commercial use.**	139,525,166	135,526,903
AG-D	**City or town lots and acreages classified as agricultural.**	15,935,659	15,911,560
AG-D1	**Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.**	1,924,993	2,015,370
NA-D1	**Dwellings and automobile garages on city or town lots and acreages classified as agricultural.**	4,441,152	4,218,475
AG-DC	**City and town lots and acreages improved or unimproved classified as agricultural for commercial use.**	322,249	395,335
AG-DC2	**Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.**	686,883	811,823
NA-D	**Lots and acreages in city or town.**	573,092,715	570,831,158
NA-D1	**Improvements and structures on city or town lots and acreages.**	3,037,937,399	3,052,052,664
NA-DC	**City or town lots and acreages improved or unimproved, under commercial use.**	333,145,027	336,289,364
NA-DC2	**Improvements and structures on city or town lots and acreages under commercial use.**	1,337,432,892	1,381,577,412
NA-M	**Mineral Interests.**		1,188,853
AG-LS1	**Improvements and structures classified as agricultural within corporate limits on leased site land.**	268,718	238,406
AG-LSO1	**Improvements and structures classified as agricultural without corporate limits on leased site land.**	2,115,262	2,362,164
AG-LS2	**Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.**	50,752	49,627
AG-LSO2	**Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.**	264,202	169,116
NA-LS1	**Improvements and structures within corporate limits on leased site land.**	725,271	840,795
NA-LSO1	**Improvements and structures without corporate limits on leased site land.**	10,644,759	10,657,018
NA-LS2	**Improvements and structures within corporate limits on leased site land under commercial use.**	47,574,350	44,643,212
NA-LS02	**Improvements and structures without corporate limits on leased site land under commercial use.**	21,837,652	18,522,404
	TOTAL (less exemptions)	13,082,245,449	12,974,524,536
	EXEMPTIONS	267,932,463	258,961,976

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	**(SDCL 10-28)**	10,812,840	12,497,019
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	**(SDCL 10-35)**	280,802,082	297,357,419
Telephone (within)	**(SDCL 10-33)**	106,237,612	107,247,670
Telegraph	**(SDCL 10-34)**	240,220	219,309
Telephone (without)		45,998,696	45,904,817

NOTE: Real estate valuation for Butte County is unavailable at printing time due to reassessment ordered by the State Board of Equalization.

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x	2,690,705,392	x x x	6,893,513.35

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON-AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
TOTAL:		2,874,974,104	3,780,576,518			211,212,311.34

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL:		2,844,374,304	x x x x x x x x x	45,095,215.91
Sub-Dist. Conservancy-Total:				1,226,517.05
Rur Fire Prot. Dist(34-31A-21)				472,116.11
Special Assessments:				3,166,511.04
COUNTY PURPOSES		x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x x		66,938,461.02
SNOW REMOVAL		x x x x x x x x x x x x x x x x		1,940,284.09
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x x		4,028,036.05
COURTHOUSE JAIL BLDG.		x x x x x x x x x x x x x x x x		1,794,967.29
AG BUILDING		x x x x x x x x x x x x x x x x		20,581.38
HOSPITAL BUILDING		x x x x x x x x x x x x x x x x		18,556.16
BOND REDEMPTION		x x x x x x x x x x x x x x x x		151,752.01
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
SUB—TOTAL:		6,593,252,720		74,892,638.00
SECONDARY ROAD		1,058,173,024		1,772,461.85
FIRE FIGHT PUR(34-31-3)				553,401.10
RAILROAD AUTHORITY				17,518.79
AIRPORT Sanitary Districts				153,828.95
Paving Districts (43,435.42) — Ambulance Districts (52,030.17)				95,465.59
TELEPHONE(Outside)(Gen.)		45,997,387		1,985,684.48
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x x x x x x x x x x x		79,470,998.76
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				348,237,183.56

MOBILE HOMES

Number	24,799
Full & True Value	153,395,280
Taxable Value	63,198,301
Taxes	3,802,232.65

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	1.98	%
Schools:	60.85	%
Cities & Towns:	12.95	%
Subdistricts:	.35	%
Rural Fire Districts:	.14	%
Special Assessments:	.91	%
County:	22.82	%

COUNTY .... STATE SUMMARY ....

. . . . AURORA . . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	88,976,775	75,585,685
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,795,485	1,414,155
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	3,624,755	3,079,170
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	237,465	233,090
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	267,380	225,505
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	308,910	349,315
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	71,705	89,020
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	410,105	415,820
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	83,410	78,940
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	222,255	257,700
AG-D	City or town lots and acreages classified as agricultural.	19,300	22,300
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	592,925	594,900
NA-D1	Improvements and structures on city or town lots and acreages.	7,420,210	5,758,450
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	176,105	176,250
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	2,185,955	1,864,575
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	23,945	28,095
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	36,060	18,535
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	700	575
NA-LSO1	Improvements and structures without corporate limits on leased site land.	135,965	106,325
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	319,765	285,345
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	16,415	14,710
	TOTAL (less exemptions)	106,925,590	90,598,460
	EXEMPTIONS	3,197,145	2,954,024

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	390,318	459,869
Telephone (within)	(SDCL 10-33)	39,089	16,358
Telegraph	(SDCL 10-34)		
Telephone (without)		192,565	248,279

County taxable percentage for 1985 . . . . 43%

County taxable percentage for 1986 . . . . 48%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Aurora	1-2/21-2	2,580,852	2.91	7,510.28
Truro	1-2	2,432,855	2.47	6,009.14
Center	1-2	2,335,272	2.14	4,997.48
Washington	1-2,3/11-3	1,917,557	1.83	3,509.14
Dudley	1-2/17-3	2,400,363	3.54	8,497.28
Pleasant Lake	1-1/1-2	1,974,434	3.39	6,693.34
Crystal Lake	1-2/1-3	1,703,133	1.76	2,997.50
Gales	1-2/1-3	1,979,571	1.52	3,008.94
Hopper	1-1	2,333,123	2.36	5,506.16
Plankinton	1-1	2,160,078	1.86	4,017.76
Eureka	1-1/1-3	1,646,111	.61	1,004.12
White Lake	1-3	2,176,403	1.84	4,004.58
Palatine	1-1/17-3	2,403,326	1.46	3,508.86
Firesteel	1-1	2,120,468	2.83	6,000.92
Cooper	1-1/1-3	1,559,461	.96	1,497.08
Lake	1-3	1,743,820	1.72	2,999.36
Belford	1-1	2,629,413	2.28	5,995.06
Bristol	1-1/36-2	1,904,608	1.57	2,990.24
Pleasant Valley	1-1,3/36-2	1,751,291	1.14	1,996.46
Patten	1-3	1,909,041	.39	744.52
TOTAL	x x x x x x	41,661,180	x x x	83,488.22

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON–AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Plankinton	1-1	15,496,859	3,465,773	22.95	34.50	475,222.12
Stickney	1-2	11,130,976	2,007,149	16.26	23.80	228,759.84
White Lake	1-3	11,672,576	1,601,535	13.56	16.64	184,929.68
†Platte	11-3	11,738	4,576	22.51	33.05	415.46
†Mt. Vernon	17-3	62,833	4,652	18.27	25.83	1,268.12
†Corsica	21-2	13,572	5,901	27.87	39.28	610.04
†Wess. Springs	36-2	776,718	41,699	26.23	39.92	22,037.96
TOTAL:		39,165,272	7,131,285			913,243.22

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Plankinton	1-1	2,490,471	20.08	50,008.66
Stickney	1-2	1,264,565	30.17	38,151.92
White Lake	1-3	991,195	45.00	44,603.78
TOTAL:		4,746,231	x x x x x x x x x	132,764.36
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	13.83	641,814.47
SNOW REMOVAL	x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	.54	25,060.00
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x	.08	3,712.55
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB–TOTAL:	46,407,411	14.45	670,587.02
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	192,565	35.20	6,778.28
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		677,365.30
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			1,806,861.10

MOBILE HOMES

Number 88

Full & True Value.......... 461,051

Taxable Value.......... 144,310

Taxes.......... 8,657.24

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships: 4.62 %
Schools: 50.54 %
Cities & Towns: 7.35 %
Subdistricts: ______ %
Rural Fire Districts: ______ %
Special Assessments: ______ %
County: 37.39 %

COUNTY .... AURORA ....

. . . . BEADLE . . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	131,285,962	131,286,628
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	4,036,122	4,190,486
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	9,189,871	9,256,894
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	350,996	350,996
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	382,426	401,228
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	48,186	50,591
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	837,039	838,962
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	63,284	63,284
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	223,925	184,049
NA-C	Platted lots and acreages without corporate limits.	2,339,917	2,358,656
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	11,287,604	11,423,157
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	1,267,785	1,237,083
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	6,536,472	6,382,819
AG-D	City or town lots and acreages classified as agricultural.	363,111	356,992
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	3,230	3,230
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	118,579	118,579
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	10,695	10,695
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	69,383	69,383
NA-D	Lots and acreages in city or town.	14,632,393	14,349,081
NA-D1	Improvements and structures on city or town lots and acreages.	88,918,721	88,977,564
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	8,385,594	8,416,783
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	35,357,433	35,773,646
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	13,438	22,589
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	2,002	2,002
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	2,002	2,002
NA-LS1	Improvements and structures within corporate limits on leased site land.	6,080	6,080
NA-LSO1	Improvements and structures without corporate limits on leased site land.	66,073	71,053
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	1,820,067	1,817,682
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	170,919	160,064
	TOTAL (less exemptions)	317,789,309	318,182,258
	EXEMPTIONS	6,829,125	6,824,822

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	557,351	610,439
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	8,661,539	9,877,008
Telephone (within)	(SDCL 10-33)	4,237,351	4,413,441
Telegraph	(SDCL 10-34)	28,824	34,242
Telephone (without)		1,499,009	1,547,241

County taxable percentage for 1985 . . . . 55%

County taxable percentage for 1986 . . . . 55%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Allen	2-1/2-5	2,231,968	1.79	3,994.47
Altona	2-1	2,545,334	4.03	10,257.19
Banner	2-3	2,125,417	4.99	10,605.77
Barrett	2-3/12-3	2,228,165	2.02	4,500.59
Belle Prairie	2-3	2,280,358	1.75	3,989.90
Bonilla	2-1/2-5/56-5	2,320,850	1.50	3,481.09
Broadland	2-1/2-5	2,695,396	1.49	4,015.80
Burr Oak	2-4,5/36-1,2	2,111,629	.24	506.50
Carlyle	2-2/2-5/36-1	2,332,726	3.22	7,511.14
Cavour	2-2/2-3	2,578,093	3.49	8,997.21
Clifton	2-2	2,403,376	2.91	6,993.53
Clyde	2-2	6,273,933	2.39	14,994.26
Custer	2-2	6,485,578	2.31	14,980.10
Dearborn	2-2/2-5	2,513,221	1.79	4,498.00
Fairfield	2-1/2-1	2,522,984	1.78	4,490.49
Foster	2-3	2,288,932	3.06	7,004.03
Grant	2-2/36-1	2,714,270	3.13	8,494.97
Hartland	2-2/2-5	2,540,754	3.15	8,003.09
Iowa	2-2	2,511,033	3.98	9,993.19
Kellogg	2-5/36-1,2	2,216,955	2.26	5,009.94
Lake Byron	2-1/2-2	2,881,959	.69	1,988.16
Liberty	2-2/2-3	2,536,740	2.76	7,000.86
Logan	2-3	2,369,450	1.06	2,511.18
Milford	2-2/12-3/56-2	2,411,983	1.66	4,003.44
Nance	2-1,4,5/56-5	2,194,539	1.37	3,006.14
Pearl Creek	2-2/2-3	2,420,622	1.65	3,993.62
Richland	2-2/2-3	2,463,052	4.06	9,999.18
Sand Creek	2-4/2-5	2,185,164	1.37	2,993.23
Theresa	2-2/2-5	5,673,477	1.23	6,977.34
Valley	2-2	3,669,339	1.91	7,007.25
Vernon	2-5	2,339,608	2.57	6,012.53
Wessington	2-4/2-5	2,170,078	2.30	4,990.92
White Side	2-4/2-5	2,346,973	1.07	2,510.98
Wolsey	2-5	2,951,931	2.88	8,500.85
Pleasant View	2-1	2,241,267	1.79	4,011.36
TOTAL	x x x x x x	96,777,154	x x x	217,828.30

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Hitchcock	2-1	9,615,777	1,995,217	18.33	26.75	229,623.70
Huron	2-2	22,347,051	102,564,131	24.50	37.22	4,364,924.40
Iroquois	2-3	12,743,198	2,592,132	22.15	34.24	393,158.30
Wessington	2-4	6,379,377	1,222,953	17.63	24.41	142,315.66
Wolsey	2-5	15,207,351	4,306,058	24.03	38.43	530,911.59
†Willow Lake	12-3	1,526,210	84,072	28.51	42.97	47,124.68
†Alpena	36-1	3,054,718	166,049	25.82	41.82	85,816.98
†Wess. Springs	36-2	965,163	42,357	26.23	39.91	27,007.05
†Doland	56-2	427,555	40,088	25.31	40.87	12,459.82
†Tulare	56-5	880,971	36,013	24.72	38.18	23,152.56
TOTAL:		74,147,371	113,049,070			5,856,494.74

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Broadland	2-1	177,288	15.28	2,708.95
Broadland	2-5	15,731	15.28	240.37
Cavour	2-3	560,531	14.00	7,847.30
Hitchcock	2-1	594,005	25.44	15,111.09
Huron	2-2	85,991,659	18.87	1,622,648.58
Iroquois	2-3	187,347	33.40	6,257.26
Virgil	2-5	147,013	14.97	2,200.78
Wessington	2-4	989,543	32.14	31,803.66
Wolsey	2-5	2,258,344	19.35	43,697.81
Yale	2-3	572,036	16.78	9,598.49
TOTAL:		91,493,497	x x x x x x x x x	1,742,114.29
Sub-Dist. Conservancy-Total:				90,383.40
Rur Fire Prot. Dist(34-31A-21)		43,945,497	.50	22,040.78
Special Assessments:				2,845.00
COUNTY PURPOSES		x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x x	9.45	1,779,147.83
SNOW REMOVAL		x x x x x x x x x x 188,270,651		
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.		x x x x x x x x x x x x x x x x		
AG BUILDING		x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING		x x x x x x x x x x x x x x x x		
BOND REDEMPTION		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
SUB—TOTAL:		188,270,651	9.45	1,779,147.83
SECONDARY ROAD				
FIRE FIGHT PUR(34-31-3)				
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		1,499,009	37.99	56,947.35
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x x x x x x x x x x x		1,836,095.18
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 198[illegible] Recap)				9,767,801.69

MOBILE HOMES

Number . . . . 542 . . . . .

Full & True Value. . . . . . 3,216,823 . . . . .

Taxable Value . . . . 1,105,458 . . . . .

Taxes . . . . 75,116.55 . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	2.23	%
Schools:	59.96	%
Cities & Towns:	17.83	%
Subdistricts:	.92	%
Rural Fire Districts:	.23	%
Special Assessments:	.03	%
County:	18.80	%

COUNTY . . . . BEADLE . . . .

BENNETT ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	36,392,030	36,415,060
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	182,530	191,830
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	895,480	901,815
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	85,295	82,725
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	315,690	314,465
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	45,935	50,585
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	558,625	566,125
AG-D	City or town lots and acreages classified as agricultural.		
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	534,995	535,235
NA-D1	Improvements and structures on city or town lots and acreages.	2,494,910	2,497,370
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	249,455	249,455
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	1,156,595	1,194,950
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	2,000	2,000
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	1,300	1,300
NA-LSO1	Improvements and structures without corporate limits on leased site land.	17,250	13,500
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	13,400	13,400
	TOTAL (less exemptions)	42,945,490	43,029,815
	EXEMPTIONS	1,574,340	1,559,440

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)		
Telephone (within)	(SDCL 10-33)		
Telegraph	(SDCL 10-34)		
Telephone (without)		6,286	7,086

County taxable percentage for 1985 .... 60%

County taxable percentage for 1986 .... 60%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	xxxx		xxx	

SCHOOLS[1]/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]/
Bennett County	3-1	21,945,816	3,826,629	24.86	37.76	690,066.47
TOTAL:		21,945,816	3,826,629			690,066.47

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Martin	3-1	2,667,624	18.75	50,017.95
TOTAL:		2,667,624	xxxxxxxxx	50,017.95
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	xxxxxxxxxxxxxxx	MILL LEVY	TAXES
GENERAL	xxxxxxxxxxxxxxx	18.76	483,491.07
SNOW REMOVAL	xxxxxxxxxxxxxxx		
CO. H. & B. RESERVE	xxxxxxxxxxxxxxx		
COURTHOUSE JAIL BLDG.	xxxxxxxxxxxxxxx		
AG BUILDING	xxxxxxxxxxxxxxx		
HOSPITAL BUILDING	xxxxxxxxxxxxxxx	.72	18,556.16
BOND REDEMPTION	xxxxxxxxxxxxxxx	2.45	63,142.49
	xxxxxxxxxxxxxxx		
	xxxxxxxxxxxxxxx		
	xxxxxxxxxxxxxxx		
	xxxxxxxxxxxxxxx		
SUB—TOTAL:	25,772,445	21.93	565,189.72
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)	25,772,445	.19	4,896.76
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	6,286	47.63	299.40
COUNTY PURPOSE-TOTAL	xxxxxxxxxxxxxxxxxxxxxxxxx		570,385.88
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			1,310,470.30

MOBILE HOMES

Number 142

Full & True Value. . . . . 689,776 . . . .

Taxable Value . . . . 147,663 . . . . . .

Taxes. . . . . 10,935.81 . . . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships: ______ %
Schools: 52.66 %
Cities & Towns: 3.82 %
Subdistricts: ______ %
Rural Fire Districts: ______ %
Special Assessments: ______ %
County: 43.52 %

COUNTY . . . . BENNETT . . . .

BON HOMME . . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	68,967,490	68,914,870
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,764,750	1,758,590
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	9,730,980	9,723,360
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	1,890	1,890
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	9,660	9,710
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	253,790	254,820
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	1,509,230	1,532,770
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	41,790	39,950
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	229,380	228,630
AG-D	City or town lots and acreages classified as agricultural.	109,940	110,130
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	15,320	15,320
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	1,957,340	1,948,580
NA-D1	Improvements and structures on city or town lots and acreages.	19,055,190	19,197,470
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	491,000	492,000
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	5,976,870	6,016,330
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	55,250	50,930
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	5,020	5,160
NA-LSO1	Improvements and structures without corporate limits on leased site land.	57,970	74,250
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	812,090	829,030
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	59,800	75,260
	TOTAL (less exemptions)	111,104,750	111,279,050
	EXEMPTIONS	5,321,540	5,366,900

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL [illegible]-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDC[illegible] 35)	971,788	1,017,473
Telephone (within)	(SDCL 10-33)	313,159	283,286
Telegraph	(SDCL 10-34)		
Telephone (without)		341,904	323,685

County taxable percentage for 1985 . . . . 50% . . . .

County taxable percentage for 1986 . . . . 50% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2/]
Avon	4-1	7,414,280	3,510,392	26.43	40.76	339,043.00
Bon Homme	4-2	18,607,740	12,643,788	29.20	45.20	1,114,845.23
Scotland	4-3	8,857,771	5,558,526	27.87	43.46	488,439.62
†Tripp	33-4	2,623,730	584,352	24.39	39.70	87,191.54
TOTAL:		37,503,521	22,297,058			2,029,519.39

†OVERLAP SCHOOL DISTRICT – Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Avon	4-1	2,106,193	30.89	65,060.30
Scotland	4-3	3,597,958	29.39	105,743.99
Springfield	4-2	3,013,193	26.89	81,024.76
Tabor	4-2	1,548,290	29.95	46,371.20
Tyndall	4-2	4,563,088	17.20	78,485.11
TOTAL:		14,828,722	x x x x x x x x x	376,685.45
Sub-Dist. Conservancy-Total:		56,837,332	.30	17,051.20
Rur Fire Prot. Dist(34-31A-21)				16,671.53
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	17.80	1,011,704.51
SNOW REMOVAL	x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	1.75	99,465.33
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	56,837,332	19.55	1,111,169.84
SECONDARY ROAD	42,008,610	5.33	223,905.89
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	341,904	58.10	19,864.62
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		1,354,940.35
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			3,794,867.92

MOBILE HOMES

Number	181
Full & True Value	856,142
Taxable Value	298,073
Taxes	21,483.02

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:		%
Schools:	53.48	%
Cities & Towns:	9.93	%
Subdistricts:	.45	%
Rural Fire Districts:	.44	%
Special Assessments:		%
County:	35.70	%

COUNTY . . . . BON HOMME . . . .

BROOKINGS COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	115,651,145	115,527,435
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	4,953,585	5,187,670
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	13,184,375	13,282,695
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	9,920	9,920
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	515,540	638,200
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	41,085	49,175
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	645,495	619,860
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	4,558,540	4,495,200
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	15,814,935	16,136,260
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	701,985	690,820
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,898,420	1,887,755
AG-D	City or town lots and acreages classified as agricultural.	1,241,540	1,254,985
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	76,515	78,300
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	352,380	340,635
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	8,805	18,145
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	56,960	95,680
NA-D	Lots and acreages in city or town.	16,299,435	16,266,460
NA-D1	Improvements and structures on city or town lots and acreages.	91,057,665	91,360,590
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	15,864,420	15,792,385
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	77,928,695	78,641,270
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	2,555	13,570
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	26,785	24,725
NA-LSO1	Improvements and structures without corporate limits on leased site land.	437,005	462,295
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	352,230	346,170
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	17,510	17,510
	TOTAL (less exemptions)	361,697,525	363,237,710
	EXEMPTIONS	7,522,610	7,567,530

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	178,656	182,569
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	2,437,462	2,618,588
Telephone (within)	(SDCL 10-33)	414,984	380,751
Telegraph	(SDCL 10-34)	3,392	1,616
Telephone (without)		567,785	574,700

County taxable percentage for 1985 .... 53%

County taxable percentage for 1986 .... 53%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Alton	5-1,2	3,801,923	2.11	8,022.06
Alton	5-1,3	3,514,497	4.98	17,502.20
Argo	5-1,2/28-2	3,148,715	2.38	7,493.94
Aurora	5-1,5/38-1	4,911,621	3.67	18,025.66
Bangor	5-1/38-1	3,102,861	6.00	18,617.17
Brookings	5-1,5	4,476,608	1.12	5,013.80
Elkton	5-3	2,226,564	3.14	6,991.42
Eureka	5-1,2,5/28-2	2,962,000	3.38	10,011.54
Lake Hendricks	5-4/19-1	3,170,085	1.10	3,487.09
Lake Sinai	5-5/38-1	3,225,678	5.48	17,676.71
Laketon	5-5/28-1/38-1	2,948,272	3.39	9,994.65
Medary	5-1.5	7,903,843	2.02	15,965.76
Oaklake	5-2,4/19-1	2,678,872	5.00	13,394.37
Oakwood	5-5/38-1	3,277,262	1.53	5,014.21
Oslo	5-1.5	3,456,249	6.00	20,737.49
Parnell	5-3	4,295,500	3.61	15,506.75
Preston	5-5/28-2	3,114,496	4.82	15,011.88
Richland	5-3	3,222,777	3.10	9,990.61
Sherman	5-2,3	2,880,548	—	—
Sterling	5-1,5	4,835,218	3.51	16,971.60
Trenton	5-1,3	4,063,255	2.46	9,995.61
Volga	5-5	4,006,928	3.74	14,985.92
Winsor	5-5/38-1	3,239,168	3.09	10,009.02
TOTAL	x x x x x x	84,462,940	x x x	270,419.46

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2/]
		AG	NON—AG	AG	NON-AG	
Brookings	5-1	14,641,096	107,156,247	29.11	43.75	5,114,288.11
Deubrook	5-2	8,590,417	2,883,886	31.80	47.80	411,025.01
Elkton	5-3	12,638,056	4,338,901	30.56	43.90	576,696.74
Lake Hendricks	5-4	2,217,462	946,091	19.57	29.72	71,513.55
Sioux Valley	5-5	15,438,609	12,128,443	31.52	45.44	1,037,741.41
†Astoria	19-1	637,584	39,329	15.09	17.24	10,299.17
†Estelline	28-2	3,601,920	467,193	21.12	29.04	89,639.83
†Arlington	38-1	8,430,037	1,889,639	26.67	39.37	299,224.18
TOTAL:		66,195,181	129,849,729			7,610,428.00

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Arlington	38-1	194,153	14.95	2,902.59
Aurora	5-1	2,321,015	17.23	39,991.09
Bruce	5-5	1,044,921	34.63	36,185.62
Bushnell	5-1	296,713	6.13	1,818.85
Elkton	5-3	2,824,407	21.27	60,075.14
Sinai	5-5	565,279	30.84	17,433.20
Volga	5-5	7,224,375	18.91	136,612.93
White	5-2	1,833,185	33.41	61,271.57
Brookings	5-1	93,967,131	8.59	807,177.67
TOTAL:		110,271,923	x x x x x x x x x	1,163,468.66
Sub-Dist. Conservancy-Total:		194,734,863	.12	23,368.18
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				142,369.86

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	10.55	2,054,452.77
SNOW REMOVAL	x x x x x x x x x x x x x x x	.27	52,578.41
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x	.16	31,157.58
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	194,734,863	10.98	2,138,188.76
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	567,785	47.15	26,771.06
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x x		2,164,959.82
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			11,375,013.98

Whit

MOBILE HOMES

Number . . . . 1,013 . . . . . .

Full & True Value. . . . . 6,573,327 . . . .

Taxable Value . . . . 3,694,373 . . . .

Taxes. . . . . 239,427.82 . . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	2.38	%
Schools:	66.90	%
Cities & Towns:	10.23	%
Subdistricts:	.21	%
Rural Fire Districts:		%
Special Assessments:	1.25	%
County:	19.03	%

COUNTY . . . . BROOKINGS . . . .

. . . . .BROWN. . . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	231,529,575	231,414,955
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	4,821,190	5,022,505
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	13,515,605	13,389,970
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	420,140	837,235
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	3,001,865	3,090,480
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	426,730	437,290
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	4,120,620	4,138,270
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	35,080	35,080
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	200,085	200,085
NA-C	Platted lots and acreages without corporate limits.	7,722,490	7,739,855
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	29,996,250	30,307,426
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	2,591,395	2,541,405
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	8,958,995	8,593,780
AG-D	City or town lots and acreages classified as agricultural.	405,675	405,675
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	70,550	70,550
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	98,710	98,710
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	4,470	4,470
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	61,110	61,110
NA-D	Lots and acreages in city or town.	34,251,940	34,502,585
NA-D1	Improvements and structures on city or town lots and acreages.	203,078,635	204,926,599
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	17,500,845	17,884,885
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	72,528,556	69,471,175
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	1,250	1,250
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	243,195	298,495
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	141,190	141,850
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	1,184,670	1,189,440
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	1,184,890	1,189,755
	TOTAL (less exemptions)	638,095,706	637,994,885
	EXEMPTIONS	8,613,810	8,539,570

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	418,576	451,938
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	20,069,851	20,500,652
Telephone (within)	(SDCL 10-33)	7,868,903	7,051,566
Telegraph	(SDCL 10-34)	11,366	10,517
Telephone (without)		1,810,952	1,735,975

County taxable percentage for 1985 . . . . 45% . . . .

County taxable percentage for 1986 . . . . 45% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Aberdeen	6-1	16,000,853	1.56	24,961.34
Allison	6-2	1,510,699	1.65	2,492.65
Bates	6-3/56-1	2,012,584	2.48	4,991.21
Bath	6-1,3	7,498,576	1.33	9,973.10
Brainard	6-2,3	2,955,382	1.69	4,994.72
Cambria	6-1,3	3,591,152	2.78	9,983.40
Carlisle	6-1	1,552,364	.32	496.76
Claremont	6-3/45-2	5,667,272	1.76	9,974.23
Columbia	6-3	4,241,743	3.42	14,506.78
East Hanson	6-3	3,759,322	1.86	6,992.34
East Rondell	6-3/56-3	5,189,563	1.54	7,991.93
Feanklin	6-2	1,543,170	1.94	2,993.75
Frederick	6-2	1,807,710	1.94	3,506.95
Garden Prairie	6-3,5/56-1,3	3,931,026	1.65	6,486.19
Garland	6-1,2,3	1,931,760	2.59	5,003.25
Gem	6-1,3,5	8,098,575	1.09	8,827.45
Greenfield	6-4	1,649,882	5.31	8,760.87
Groton	6-3	4,107,164	3.17	13,019.69
Hecla	6-4	1,200,708	4.33	5,199.07
Henry	6-1,3	3,514,898	2.13	7,486.73
Highland	6-1,5	1,778,456	3.93	6,989.33
Lansing	6-4	1,862,409	2.42	4,507.06
Liberty	6-4	2,532,881	2.96	7,497.33
Lincoln	6-1,2	7,576,510	3.30	25,002.47
Mercier	6-1	4,482,113	2.34	10,488.15
New Hope	6-5/56-3	2,022,759	.99	2,002.53
N. Detroit	6-4/45-1,2	2,141,331	2.33	4,989.22
Oneota	6-2	2,018,747	1.49	3,007.92
Ordway	6-1,2,3	3,776,687	3.97	14,993.46
Osceola	6-2	1,851,607	3.67	6,795.48
Palmyra	6-2	1,488,840	1.34	1,995.05
Portage	6-4	1,645,577	4.34	7,141.76
Prairiewood	6-1	2,518,291	3.00	7,554.89
Putney	6-3	3,859,809	2.33	8,993.35
Ravinia	6-1	3,056,517	1.64	5,012.69
Richland	6-2	1,928,894	4.15	8,004.91
Riverside	6-3	3,629,192	2.48	9,000.40
Savo	6-2	1,796,830	2.90	5,210.81
Shelly	6-3,4	3,255,493	4.24	13,803.24
S. Detroit	6-3/45-1,2	2,732,515	2.20	6,011.79
Warner	6-1,5/56-3	9,192,060	1.41	12,960.81
W. Hanson	6-3	2,912,868	3.43	9,991.14
W. Rondell	6-1,5	3,207,828	1.56	5,004.21
Westport	6-1,2	1,641,484	3.05	5,006.55
TOTAL	x x x x x x	154,674,101	x x x	350,606.96

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON–AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Aberdeen	6-1	25,954,210	182,634,270	27.43	43.39	8,636,425.02
Elm Valley	6-2	16,166,675	2,897,869	25.67	38.81	527,465.00
Groton	6-3	36,994,402	10,737,148	23.13	36.33	1,265,365.69
Hecla–Houghton	6-4	10,172,111	2,256,204	27.62	41.21	373,931.91
Warner	6-5	12,074,266	6,434,670	25.06	35.66	532,041.55
†Britton	45-1	524,706	60,626	16.98	25.17	10,435.46
†Langford	45-2	3,986,568	893,318	22.54	33.92	120,158.72
†Conde	56-1	1,797,349	1,093,195	14.54	18.71	46,587.13
†Northwestern	56-3	478,990	160,937	20.74	29.92	14,749.58
TOTAL:		108,149,277	207,168,237			1[illegible]527,160.06

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Aberdeen	6-1	148,434,740	23.53	3,492,669.41
Claremont	45-2	521,449	19.26	10,037.89
Columbia	6-3	697,972	28.65	19,996.90
Frederick	6-2	1,398,568	27.27	38,138.90
Groton	6-3	6,267,547	15.96	100,030.09
Hecla	6-4	1,507,498	27.63	41,652.14
Stratford	6-5	277,472	14.92	4,139.89
Verdon	56-1	23,240	6.45	149.89
Warner	6-5	1,616,270	17.32	27,993.80
Westport	6-2	202,459	9.88	2,000.39
TOTAL:		160,947,215	x x x x x x x x	3,736,809.30
Sub-Dist. Conservancy-Total:				175,764.41
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				290,426.55

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	9.92	3,071,358.91
SNOW REMOVAL	x x x x x x x x x x x x x x x x	.76	239,872.25
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x		577,587.06
COURTHOUSE-JAIL BLDG.	x x x x x x x x x x x x x x x x	.07	22,093.54
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB–TOTAL:	315,621,316	12.58	3,910,911.76
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
Sewer District	2,518,291	2.14	5,389.15
TELEPHONE(Outside)(Gen.)	1,810,952	45.40	82,217.22
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x	x x x x x x x x x x x x x x x x	3,998,518.63
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			20,079,285.41

MOBILE HOMES

Number . . . . 992 . . . . . .

Full & True Value. . . . . 6,461,076 . . . . . .

Taxable Value . . . . 2,265,902 . . . . . .

Taxes. . . . . 137,917.67 . . . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	1.75	%
Schools:	57.41	%
Cities & Towns:	18.61	%
Subdistricts:	.88	%
Rural Fire Districts:		%
Special Assessments:	1.44	%
County:	19.91	%

BROWN
COUNTY . . . .

BRULE COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	93,136,985	93,128,690
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,084,515	1,042,615
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	4,130,340	4,088,395
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	15,175	15,175
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	150	150
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	258,590	262,360
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	1,697,875	1,906,360
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	515,349	521,214
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,417,935	1,495,655
AG-D	City or town lots and acreages classified as agricultural.	354,631	354,631
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	11,415	10,170
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	26,645	26,645
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	4,916,235	4,947,195
NA-D1	Improvements and structures on city or town lots and acreages.	21,385,560	21,597,290
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,567,365	1,574,855
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	8,267,815	8,474,345
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	823,505	820,590
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	67,840	67,840
	TOTAL (less exemptions)	139,677,925	140,334,175
	EXEMPTIONS	3,545,715	3,510,945

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	775,880	818,269
Telephone (within)	(SDCL 10-33)	502,949	475,197
Telegraph	(SDCL 10-34)		
Telephone (without)		631,782	640,091

County taxable percentage for 1985 .... 34%

County taxable percentage for 1986 .... 34%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
America	7-1	1,381,771	3.62	5,002.01
Brule	7-1	1,840,138	.54	993.67
Chamberlain	7-1	1,742,461	—	—
Cleveland	7-1,2	1,560,767	.64	998.89
Eagle	7-1/11-3	1,475,591	1.69	2,493.74
Grandview	7-1	663,325	—	—
Highland	7-2	1,567,403	.32	501.56
Kimball	7-2	1,484,636	—	—
Lion	7-2/36-2	1,296,698	1.16	1,504.16
Ola	7-1	1,720,113	2.91	5,005.52
Plainfield	7-2/1-3	1,632,896	.12	195.94
Pl. Grove	7-2/11-3	1,499,925	1.67	2,504.87
Plummer	7-2/36-2	1,524,723	—	—
Pukwana	7-1	1,563,451	.64	1,000.60
Red Lake	7-1	1,356,984	.74	1,004.16
Richland	7-2	1,588,441	.63	1,000.71
Smith	7-2	1,468,049	.34	499.13
Torrey	7-2/11-3	1,742,381	1.72	2,996.89
Union	7-2	1,398,395	1.07	1,496.28
Waldro	7-2	1,519,008	.49	744.31
W. Point	7-1	1,702,693	—	—
Wilbur	7-2	1,604,758	—	—
Willow Lake	7-2/1-3	1,658,249	1.21	2,006.48
TOTAL	x x x x x x	34,992,856	x x x	29,948.92

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2/]
Chamberlain	7-1	11,334,623	13,496,839	23.03	31.06	680,248.18
Kimball	7-2	17,913,058	2,928,425	23.25	34.19	516,601.44
†Platte	11-3	1,914,931	199,427	22.51	33.00	49,696.15
†White Lake	1-3	554,130	22,118	13.56	16.64	7,882.05
†Wess. Springs	36-2	54,138	4,716	26.23	39.92	1,608.29
TOTAL:		31,770,880	16,651,525			1,256,036.11

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Chamberlain	7-1	10,962,860	24.89	272,865.58
Kimball	7-2	2,241,835	25.00	56,045.87
Pukwana	7-1	587,691	11.06	6,499.86
TOTAL:		13,792,386	x x x x x x x x x	335,411.31
Sub-Dist. Conservancy-Total:		48,785,242	.28	13,659.86
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	12.38	603,961.30
SNOW REMOVAL	x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	.33	16,099.12
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	48,785,242	12.71	620,060.42
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)	48,785,242		10,732.75
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	631,782	37.55	23,723.41
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x x		654,516.58
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			2,289,572.78

MOBILE HOMES

Number . . . . 234 . . . . .

Full & True Value. . . . . 1,526,452 . . . . .

Taxable Value . . . . 401,473 . . . . .

Taxes . . . . 24,796.27 . . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships: 1.31 %
Schools: 54.86 %
Cities & Towns: 14.65 %
Subdistricts: .60 %
Rural Fire Districts: %
Special Assessments: %
County: 28.58 %

BRULE
COUNTY . . . .

BUFFALO .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	28,813,082	28,808,479
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	86,130	96,610
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	545,115	540,595
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	126	126
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	3,400	3,400
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	12,475	12,475
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	89,090	88,115
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	6,690	6,690
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	126,975	124,895
AG-D	City or town lots and acreages classified as agricultural.		
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.		
NA-D1	Improvements and structures on city or town lots and acreages.		
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.		
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.		
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.		
	TOTAL (less exemptions)	29,683,083	29,681,385
	EXEMPTIONS	603,180	603,485

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)		
Telephone (within)	(SDCL 10-33)		
Telegraph	(SDCL 10-34)		
Telephone (without)		72,325	17,603

County taxable percentage for 1985 ......34%.........

County taxable percentage for 1986 ......34%.......

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Elvira	36-2	1,435,324		
TOTAL	x x x x x x	1,435,324	x x x	

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
†Chamberlain	7-1	3,523,688	120,342	23.03	31.06	84,888.35
†Kimball	7-2	833,381	31,301	23.25	34.19	20,446.28
†Wess. Springs	36-2	7,134,582	196,510	26.23	39.92	194,984.77
†Miller	29-1	40,214	4,731	25.75	41.75	1,242.07
TOTAL:		11,531,865	352,884			301,561.47

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL:			x x x x x x x x x	
Sub-Dist. Conservancy-Total:		10,092,248	.31	3,128.60
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	13.87	139,979.48
SNOW REMOVAL	x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	10,092,248	13.87	139,979.48
SECONDARY ROAD	8,656,924	1.79	15,495.89
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	72,325	45.60	3,298.02
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x		158,773.39
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			463,463.46

MOBILE HOMES

Number . . . . 33 . . . . . .

Full & True Value. . . . . . . 141,400 . . . . .

Taxable Value . . . . 43,262 . . . . .

Taxes . . . . 2,135.00 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships: ________ %
Schools: 65.07 %
Cities & Towns: ________ %
Subdistricts: .67 %
Rural Fire Districts: ________ %
Special Assessments: ________ %
County: 34.26 %

COUNTY . . . . BUFFALO . . . .

BUTTE COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	72,389,001	*
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	2,332,266	
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	8,255,441	
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	2,503	
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	254,196	
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	35,969	
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	680,431	
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	17,415	
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	115,925	
NA-C	Platted lots and acreages without corporate limits.	1,788,744	
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	4,190,375	
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	507,743	
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	2,438,088	
AG-D	City or town lots and acreages classified as agricultural.	44,773	
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	32,893	
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	6,604,846	
NA-D1	Improvements and structures on city or town lots and acreages.	30,066,026	
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	2,687,737	
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	15,447,696	
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	13,208	
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	88,704	
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.		
	TOTAL (less exemptions)	147,993,980	
	EXEMPTIONS	3,425,420	

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	91,923	
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	2,430,995	
Telephone (within)	(SDCL 10-33)	1,118,628	
Telegraph	(SDCL 10-34)	1,053	
Telephone (without)		933,080	

County taxable percentage for 1985 . . . . 47%

County taxable percentage for 1986 . . . . *

* 1986 valuations and taxable percentages unavailable at printing time due to reassessment ordered by State Board of Equalization.

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Cottonwood	9-2	463,776		
Union	9-2	2,144,541	.56	1,200.94
Vale	9-2	436,166	4.03	1,757.76
TOTAL	x x x x x x	3,044,483	x x x	2,958.70

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Belle Fourche	9-1	11,322,490	31,186,777	31.28	47.28	1,828,678.30
Newell	9-2	23,795,368	6,681,024	23.46	33.03	778,913.55
†Spearfish	40-2	200,211	65,663	34.38	50.29	10,185.46
TOTAL:		35,318,069	37,933,464			2,617,777.32

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Belle Fourche	9-1	23,476,214	18.79	441,118.06
Fruitdale	9-1	210,674	1.90	400.28
Newell	9-2	3,124,708	20.80	64,993.92
Nisland	9-2	533,451	18.75	10,002.20
TOTAL:		27,345,047	x x x x x x x x x	516,514.46
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				90,752.47

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	10.49	755,874.16
SNOW REMOVAL	x x x x x x x x x x x x x x x	1.00	73,248.48
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	73,248,484	11.49	829,122.64
SECONDARY ROAD	42,858,954		
FIRE FIGHT PUR(34-31-3)	46,647,562	.26	12,128.36
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	933,080	41.81	39,012.08
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		880,263.08
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			4,108,266.03

MOBILE HOMES

Number . . . . 547 . . . .

Full & True Value. . . . . 3,230,940 . . . . . .

Taxable Value . . . . 1,006,026 . . . . . .

Taxes. . . . . 71,047.70 . . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	.07	%
Schools:	63.72	%
Cities & Towns:	12.57	%
Subdistricts:		%
Rural Fire Districts:		%
Special Assessments:	2.21	%
County:	21.43	%

COUNTY . . . . BUTTE . . . .

CAMPBELL ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	58,234,570	58,232,350
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	902,960	955,940
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	1,694,160	1,670,360
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	13,910	13,910
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	28,990	28,990
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	6,570	6,570
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	150,490	150,730
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	363,760	397,430
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	10,470	10,820
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	243,940	261,300
AG-D	City or town lots and acreages classified as agricultural.	18,180	18,180
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	1,140	1,140
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	302,250	302,250
NA-D1	Improvements and structures on city or town lots and acreages.	3,516,900	3,589,940
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	94,440	94,920
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	911,540	910,910
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	740	
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	1,970	1,970
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	621,820	621,820
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	121,920	121,920
	TOTAL (less exemptions)	67,240,720	67,391,450
	EXEMPTIONS	2,064,085	2,070,445

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	31,292	18,810
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	355,373	376,165
Telephone (within)	(SDCL 10-33)	33,103	13,228
Telegraph	(SDCL 10-34)		
Telephone (without)		38,559	36,245

County taxable percentage for 1985 ......60%.......

County taxable percentage for 1986 ......60%.......

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Herried	10-1	13,694,916	2,487,941	18.83	27.03	325,124.32
Pollock	10-2	7,457,334	2,164,319	22.63	34.82	244,121.06
†Eureka	44-1	7,376,917	448,961	11.17	12.51	86,016.66
†Glenham	62-1	3,025,443	176,850	9.60	11.20	31,024.97
†Java	62-2	2,010,828	87,188	14.27	20.54	30,690.76
†Mobridge	62-3	955	—	22.97	—	21.94
†Selby	52-4	1,805,782	141,718	13.85	18.64	27,651.70
TOTAL:		35,372,175	5,516,977			746,651.41

†OVERLAP SCHOOL DISTRICT – Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Artas	44-1	65,464	10.69	699.81
Herried	10-1	1,827,511	45.00	82,238.00
Mound City	10-2	287,375	15.66	4,500.29
Pollock	10-2	1,292,691	41.48	53,620.82
TOTAL:		3,473,041	x x x x x x x x x	141,058.92
Sub-Dist. Conservancy-Total:		40,764,200	.28	11,413.98
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				17,388.74
COUNTY PURPOSES		x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x	10.93	445,552.71
SNOW REMOVAL		x x x x x x x x x x x x x x x	1.23	50,139.97
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.		x x x x x x x x x x x x x x x	.49	19,974.46
AG BUILDING		x x x x x x x x x x x x x x x		
HOSPITAL BUILDING		x x x x x x x x x x x x x x x		
BOND REDEMPTION		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
SUB—TOTAL:		40,764,200	12.65	515,667.14
SECONDARY ROAD		37,291,159	1.91	71,226.11
FIRE FIGHT PUR(34-31-3)				
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		38,559	32.03	1,235.04
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x x x x x x x x x x		588,128.29
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 198½ Recap)				1,504,641.34

MOBILE HOMES

Number . . . . 98 . . . . .

Full & True Value. . . . . . . 682,111 . . . . .

Taxable Value . . . . 237,743 . . . . .

Taxes. . . . . 13,798.58 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships: ________ %
Schools: 49.62 %
Cities & Towns. 9.37 %
Subdistricts: .76 %
Rural Fire Districts: ________ %
Special Assessments: 1.16 %
County: 39.09 %

COUNTY . . . . CAMPBELL . . . .

CHARLES MIX COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	112,671,240	112,714,670
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	2,745,010	2,918,080
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	7,414,300	7,390,420
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	38,240	43,115
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	178,345	235,835
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	38,700	37,825
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	6,740	6,740
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	86,205	82,585
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	1,380	1,380
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	5,160	5,160
NA-C	Platted lots and acreages without corporate limits.	293,950	299,865
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	2,321,600	2,347,785
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	92,555	98,480
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	948,035	971,645
AG-D	City or town lots and acreages classified as agricultural.	82,125	82,125
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	4,115	5,260
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	120,705	120,705
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	2,070,390	2,070,275
NA-D1	Improvements and structures on city or town lots and acreages.	17,868,245	17,968,220
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,202,275	1,215,085
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	7,125,200	7,459,110
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	779,180	814,425
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	175,365	177,405
	TOTAL (less exemptions)	156,269,060	157,066,195
	EXEMPTIONS	5,951,350	5,976,720

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	914,832	1,078,920
Telephone (within)	(SDCL 10-33)	656,107	613,222
Telegraph	(SDCL 10-34)		
Telephone (without)		833,731	829,705

County taxable percentage for 1985 . . . . . 40% . . . .

County taxable percentage for 1986 . . . . . 40% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Bryan	11-4	2,505,509	6.00	15,034.34
Carroll	11-3	1,127,606	3.31	3,732.76
Castalia	11-3	1,615,396	5.00	8,077.42
	21-3/4-1			
Choteau Creek	11-4/33-4	3,830,824	2.85	10,919.37
Darlington	11-2,3	1,941,843	5.00	9,709.76
Forbes	11-3	1,333,248	1.92	2,560.62
Goose Lake	11-1,2	3,697,974	6.00	22,189.34
Hamilton	11-3	487,726	5.00	2,438.94
Highland	11-4	1,808,422	5.00	9,043.42
Howard	11-1,4/21-1	2,635,736	2.73	7,197.84
Jackson	11-1,2	2,431,750	5.00	12,160.12
Kennedy	21-1/11-4	2,079,295	2.93	6,092.80
Lake George	11-3	1,110,856	5.00	5,554.74
LaRoche	11-3	1,960,928	—	—
Lawrence	11-4	2,093,924	4.50	9,424.26
Lone Tree	4-1/11-4	1,911,384	2.71	5,181.35
Moore	21-1/11-1,2	3,179,183	5.00	15,897.12
Plain Center	11-1,4	1,745,362	1.84	3,212.74
Platte	11-3	2,200,189	3.88	8,537.70
Ree	11-4	2,021,344	5.00	10,108.18
Rhoda	11-2,3	2,280,375	5.00	11,402.78
Rouse	4-1/11-4	2,128,994	3.28	6,984.94
Signal	11-2,3	1,700,312	3.61	6,139.42
Wahehe	11-4	800,900	5.00	4,004.98
White Swan	11-1,2,4	2,648,916	5.00	13,246.40
TOTAL	x x x x x x	51,277,996	x x x	208,851.34

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2/]
Andes Central	11-1	6,887,544	3,466,095	25.76	35.65	300,998.18
Geddes	11-2	8,073,835	1,359,937	28.34	44.34	289,118.62
Platte	11-3	12,591,364	6,348,383	22.51	33.05	468,150.30
Wagner	11-4	14,322,596	6,244,199	23.99	32.98	549,548.76
†Avon	4-1	2,202,794	205,654	26.43	40.76	66,604.46
†Armour	21-1	2,008,149	379,955	27.55	41.11	70,945.66
†Delmont	21-3	2,450,995	154,941	28.21	43.43	75,873.24
†Tripp	33-4	179,528	8,240	24.39	39.70	4,705.90
TOTAL:		48,716,805	18,167,404			1,825,945.12

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Dante	11-4	181,379	34.54	6,265.26
Geddes	11-2	722,094	27.70	20,003.38
Lake Andes	11-1	2,453,709	33.43	82,030.00
Platte	11-3	4,812,564	30.50	146,786.86
Ravinia	11-1	121,433	14.07	1,708.98
Wagner	11-4	4,509,388	25.77	116,210.26
TOTAL:		12,800,567	x x x x x x x x x	373,004.74
Sub-Dist. Conservancy-Total:		64,078,563	.35	22,484.61
Rur Fire Prot. Dist(34-31A-21)				2,960.74
Special Assessments:				117,908.28
COUNTY PURPOSES		x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x	19.91	1,275,860.90
SNOW REMOVAL		x x x x x x x x x x x x x x x	.41	26,278.88
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x	1.26	80,663.53
COURTHOUSE JAIL BLDG.		x x x x x x x x x x x x x x x		
AG BUILDING		x x x x x x x x x x x x x x x		
HOSPITAL BUILDING		x x x x x x x x x x x x x x x		
BOND REDEMPTION		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
SUB—TOTAL:		64,078,563	21.58	1,382,803.31
SECONDARY ROAD				
FIRE FIGHT PUR(34-31-3)				
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		833,731	53.54	44,637.96
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x x x x x x x x x x x x	x x x	1,427,441.27
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				3,978,596.10

MOBILE HOMES

Number	254
Full & True Value	1,552,195
Taxable Value	395,931
Taxes	25,915.34

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	5.25 %
Schools:	45.89 %
Cities & Towns:	9.38 %
Subdistricts:	.57 %
Rural Fire Districts:	.07 %
Special Assessments:	2.96 %
County:	35.88 %

COUNTY CHARLES MIX

. . . . CLARK . . . . COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	113,515,685	113,405,250
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	3,560,630	3,655,805
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	5,765,275	5,725,115
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	466,015	52,970
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	266,360	258,750
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	63,765	60,190
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	368,205	378,680
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	11,460	11,460
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	26,800	32,160
NA-C	Platted lots and acreages without corporate limits.	176,820	169,220
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	801,005	831,395
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	134,800	137,180
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	4,056,930	4,272,325
AG-D	City or town lots and acreages classified as agricultural.	229,140	228,275
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	35,915	35,915
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	49,120	49,120
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	–	3,475
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	–	18,835
NA-D	Lots and acreages in city or town.	1,293,415	1,297,270
NA-D1	Improvements and structures on city or town lots and acreages.	8,583,950	8,677,720
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	448,425	457,495
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	3,902,590	3,941,070
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	–	96,185
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	–	138,295
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	1,628,340	1,647,285
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	91,915	485,330
	TOTAL (less exemptions)	145,476,560	146,066,770
	EXEMPTIONS	4,764,390	4,731,500

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	110,481	126,030
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	9,686,356	10,009,008
Telephone (within)	(SDCL 10-33)	427,179	403,975
Telegraph	(SDCL 10-34)	471	428
Telephone (without)		1,079,168	1,032,565

County taxable percentage for 1985 . . . . . . 43% . . . .

County taxable percentage for 1986 . . . . . . 44% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Blaine	12-2/18-4	1,830,887	2.79	5,108.17
Cottonwood	12-2/18-4	1,911,341	3.13	5,982.50
Spring Valley	12-2/56-1	2,988,424	1.04	3,107.96
Warren	56-1	3,860,119	1.05	4,053.12
Ash	12-2/56-1	1,615,910	1.98	3,199.50
Woodland	12-2	2,632,551	1.47	3,869.85
Thorp	12-2	3,989,869	1.13	4,508.55
Maydell	12-2/18-4	2,400,965	1.67	4,009.61
Eden	12-2	3,565,698	1.58	5,633.80
Mt. Pleasant	12-2	2,350,490	1.71	4,019.34
Garfield	12-2	2,152,748	3.42	7,362.40
Raymond	12-2/56-2	1,898,532	3.44	6,530.95
Logan	12-2	1,918,040	2.36	4,526.57
Lincoln	12-2	2,235,457	2.16	4,828.59
Day	12-2	3,858,608	1.53	5,903.67
Elrod	12-2,3/14-2	2,212,057	3.86	8,538.54
Foxton	12-2,3/28-3	2,207,250	1.85	4,083.41
Merton	12-2,3	2,036,043	1.94	3,949.92
Darlington	12-2	1,938,691	2.15	4,168.19
Fordham	12-2	2,090,280	2.03	4,243.27
Richland	12-3	1,907,362	2.24	4,272.49
Hague	12-3	1,944,033	3.56	6,920.76
Lake	12-3	2,090,967	2.36	4,934.68
Pleasant	12-3	2,459,455	3.43	8,435.93
Washington	12-3/28-3/38-2	2,357,963	2.79	6,578.72
Collins	12-3	2,374,790	2.13	5,058.30
Rosedale	12-3	1,995,638	2.54	5,068.92
TOTAL	x x x x x x	64,824,168	x x x	138,897.71

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SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Clark	12-2	29,918,460	15,915,442	21.60	31.94	1,154,577.97
Willow Lake	12-3	15,078,462	2,518,580	28.51	42.97	538,110.27
†Webster	18-4	1,429,306	100,803	21.21	32.42	33,583.60
†Conde	56-1	1,972,854	3,591,998	14.54	18.71	95,891.65
†Doland	56-2	95,468	6,044	25.31	40.87	2,663.31
†Henry	14-2	1,049,787	130,980	15.39	20.99	18,811.02
†Hamlin	28-3	1,272,731	128,199	26.17	40.03	38,439.06
†DeSmet	38-2	21,570	4,898	26.11	39.79	758.08
TOTAL:		50,838,638	22,396,944			1,882,834.96

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Clark	12-2	5,309,773	36.45	193,541.23
Willow Lake	12-3	926,823	35.24	32,661.24
Vienna	12-3	466,311	22.73	10,599.25
Bradley	12-2	289,685	16.41	4,753.73
Raymond	12-2	217,083	33.25	7,218.01
Garden City	12-2	695,120	10.18	7,076.32
Naples	12-3	50,445	23.49	1,184.95
TOTAL:		7,955,240	x x x x x x x x x	257,034.73
Sub-Dist. Conservancy-Total:		72,779,408	.38	27,656.18
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				1,960.23
COUNTY PURPOSES		x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x x	11.83	860,980.40
SNOW REMOVAL		x x x x x x x x x x x x x x x x	.35	25,472.79
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x x	1.58	114,991.46
COURTHOUSE,JAIL BLDG.		x x x x x x x x x x x x x x x x	.14	10,189.12
AG BUILDING		x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING		x x x x x x x x x x x x x x x x		
BOND REDEMPTION		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
SUB—TOTAL:		72,779,408	13.90	1,011,633.77
SECONDARY ROAD				
FIRE FIGHT PUR(34-31-3)				
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		1,079,168	41.32	44,591.23
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x x x x x x x x x x		1,056,225.00
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				3,364,608.81

MOBILE HOMES

Number	143
Full & True Value	1,012,700
Taxable Value	258,715
Taxes	16,610.26

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	4.13 %
Schools:	55.96 %
Cities & Towns:	7.64 %
Subdistricts:	.82 %
Rural Fire Districts:	%
Special Assessments:	.06 %
County:	31.39 %

COUNTY .... CLARK

..............CLAY........................COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	**Land classified as agricultural without corporate limits.**	103,952,255	103,930,634
AG-A1	**Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.**	985,934	942,988
NA-A1	**Dwellings and automobile garages on land classified as agricultural without corporate limits.**	12,503,726	12,449,958
AG-AC	**Land classified as agricultural without corporate limits, under commercial use.**		
NA-AC2	**Improvements and structures on land classified as agricultural without corporate limits, under commercial use.**		
AG-C	**Platted lots and acreages without corporate limits classified as agricultural.**	127,147	132,347
AG-C1	**Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.**	5,100	30,973
NA-C1	**Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.**	294,672	309,722
AG-CC	**Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.**	20,000	20,000
AG-CC2	**Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.**	4,000	4,000
NA-C	**Platted lots and acreages without corporate limits.**	1,577,510	1,583,943
NA-C1	**Improvements and structures on platted lots and acreages without corporate limits.**	6,907,840	6,975,793
NA-CC	**Platted lots and acreages without corporate limits improved or unimproved, under commercial use.**	184,031	178,781
NA-CC2	**Improvements and structures on platted lots and acreages without corporate limits, under commercial use.**	1,208,951	1,219,364
AG-D	**City or town lots and acreages classified as agricultural.**	186,749	192,639
AG-D1	**Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.**		
NA-D1	**Dwellings and automobile garages on city or town lots and acreages classified as agricultural.**	13,397	13,397
AG-DC	**City and town lots and acreages improved or unimproved classified as agricultural for commercial use.**	17,443	17,443
AG-DC2	**Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.**		
NA-D	**Lots and acreages in city or town.**	9,526,926	9,511,600
NA-D1	**Improvements and structures on city or town lots and acreages.**	59,340,483	59,650,991
NA-DC	**City or town lots and acreages improved or unimproved, under commercial use.**	3,964,282	3,934,638
NA-DC2	**Improvements and structures on city or town lots and acreages under commercial use.**	19,782,351	19,992,146
NA-M	**Mineral Interests.**		
AG-LS1	**Improvements and structures classified as agricultural within corporate limits on leased site land.**		
AG-LSO1	**Improvements and structures classified as agricultural without corporate limits on leased site land.**		
AG-LS2	**Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.**		
AG-LSO2	**Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.**		
NA-LS1	**Improvements and structures within corporate limits on leased site land.**		
NA-LSO1	**Improvements and structures without corporate limits on leased site land.**	56,881	61,156
NA-LS2	**Improvements and structures within corporate limits on leased site land under commercial use.**	18,250	18,250
NA-LSO2	**Improvements and structures without corporate limits on leased site land under commercial use.**	95,660	95,660
	TOTAL (less exemptions)	220,773,588	221,266,423
	EXEMPTIONS	5,943,503	5,921,311

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	**(SDCL 10-28)**		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	**(SDCL 10-35)**	7,410,718	8,376,448
Telephone (within)	**(SDCL 10-33)**	1,548,245	1,287,976
Telegraph	**(SDCL 10-34)**	3,569	3,176
Telephone (without)		351,558	348,412

County taxable percentage for 1985 ....50%..........

County taxable percentage for 1986 ....50%..........

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Bethel	63-1/13-2	5,208,406	2.30	11,979.33
Fairview	13-1	6,776,423	6.00	40,658.65
Garfield	61-2/60-1/13-1	5,993,838	6.00	35,963.13
Glenwood	60-1/61-2	5,890,122	3.91	23,030.38
Meckling	63-1/13-1	5,175,452	3.86	19,977.25
Norway	13-1,2	4,569,724	5.00	22,848.63
Pl, Valley	61-2/60-1/13-1,2	5,533,213	3.62	20,030.23
Prairie Center	61-2/13-1	5,855,466	6.00	35,132.90
Riverside	60-1/13-2	4,875,584	1.74	8,483.52
Spirit Mound	13-1,2	11,968,421	2.51	30,040.84
Star	60-1/63-2/13-2	5,161,043	3.29	16,979.83
Vermillion	13-2	4,054,060	1.73	7,013.52
TOTAL	x x x x x x	71,061,752	x x x	272,138.21

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Vermillion	13-1	19,746,400	53,120,338	27.25	41.61	2,748,427.79
Wakonda	13-2	16,879,868	10,584,996	22.09	31.62	707,574.31
†Beresford	61-2	9,417,960	1,256,884	20.34	29.01	228,023.51
†Centerville	60-1	5,798,099	786,976	23.65	35.09	164,740.03
†Gayville-Volin	63-1	1,212,088	192,420	22.40	33.54	33,604.54
†Irene	63-2	549,844	759,552	22.07	31.45	36,022.97
TOTAL:		53,604,259	66,701,166			3,918,393.15

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Irene	63-2	609,516	30.93	18,852.33
Vermillion	13-1	46,383,771	7.61	352,981.31
Wakonda	13-2	1,296,330	44.35	57,492.24
TOTAL:		48,289,617	x x x x x x x x x	429,325.88

Sub-Dist. Conservancy-Total:			
Rur Fire Prot. Dist(34-31A-21)	71,061,752	.50	35,531.43
Special Assessments:			17,339.35
COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	10.02	1,195,901.79
SNOW REMOVAL	x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	.19	22,676.76
COURTHOUSE,JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	119,351,369	10.21	1,218,578.55
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	351,558	41.69	14,656.45
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x x		1,233,235.00
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1986 Recap)			5,905,963.02

MOBILE HOMES

Number . . . . 622 . . . .

Full & True Value. . . . . . 2,712,611 . . . .

Taxable Value . . . . 1,114,216 . . . . . .

Taxes. . . . . 60,044.86 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	4.61	%
Schools:	66.35	%
Cities & Towns:	7.27	%
Subdistricts:	—	%
Rural Fire Districts:	.60	%
Special Assessments:	.29	%
County:	20.88	%

COUNTY . . . . CLAY . . . .

..............CODINGTON...................COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	79,767,275	79,654,785
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	4,198,995	4,331,045
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	7,429,840	7,399,983
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	31,550	31,550
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	1,012,100	912,840
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	264,200	262,625
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	2,177,005	2,499,685
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	13,055	13,055
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	131,775	131,775
NA-C	Platted lots and acreages without corporate limits.	2,170,455	2,153,435
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	11,147,680	11,459,480
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	1,334,225	1,229,195
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	2,042,095	2,016,420
AG-D	City or town lots and acreages classified as agricultural.	552,395	553,205
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	17,570	17,570
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	255,740	262,890
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	105,450	105,450
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	540	540
NA-D	Lots and acreages in city or town.	27,414,600	27,669,470
NA-D1	Improvements and structures on city or town lots and acreages.	139,087,575	142,052,500
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	18,688,495	18,732,535
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	60,747,815	63,921,100
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	10,800	5,400
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	16,820	16,820
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	324,960	229,820
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	261,760	298,250
	TOTAL (less exemptions)	359,204,770	365,961,423
	EXEMPTIONS	4,789,455	4,854,130

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	457,450	496,327
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	11,218,526	11,260,236
Telephone (within)	(SDCL 10-33)	4,562,848	4,256,255
Telegraph	(SDCL 10-34)	9,453	8,997
Telephone (without)		2,258,857	2,161,453

County taxable percentage for 1985 ....60%..........

County taxable percentage for 1986 ....60%..........

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Dexter	14-1,3,4	4,973,588	2.61	12,981.06
Eden	14-1/18-4	2,970,927	1.68	4,991.15
Elmira	14-4,5	4,446,378	1.12	4,979.94
Fuller	14-1,4	4,395,893	.68	2,989.13
Germantown	14-1,3,4,5	4,140,555	1.93	7,991.26
Graceland	14-1,2,4	5,147,022	.58	2,985.25
Henry	14-2,4/28-2	2,989,511	2.01	6,008.87
Kampeska	14-2,4/28-3	5,786,944	1.30	7,523.03
Kranzburg	14-4,5/28-1/19-2	6,059,112	2.31	13,996.60
Lake	14-4	5,280,063	1.49	7,867.15
Leola	14-3,5	2,064,895	1.45	2,994.13
Pelican	14-4	7,443,346	1.07	7,964.37
Phipps	14-1,2,4/18-4	2,356,914	.21	494.98
Rauville	14-1,4,5	4,879,247	1.13	5,513.58
Richland	14-1,2,4	3,736,583	1.15	4,297.07
Sheridan	14-4,5/28-3	4,980,236	1.00	4,980.52
Waverly	14-3,5/25-3	3,976,074	1.26	5,009.92
TOTAL	x x x x x x	75,627,290	x x x	103,568.01

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Florence	14-1	8,969,458	1,627,691	21.23	29.29	238,075.42
Henry	14-2	6,197,850	4,917,599	15.30	20.99	198,047.51
South Shore	14-3	3,852,219	1,601,195	22.29	31.78	136,751.96
Watertown	14-4	21,376,275	170,285,578	19.71	27.14	5,042,877.21
Waverly	14-5	8,661,462	969,814	17.20	25.02	173,242.03
†Webster	18-4	1,629,098	525,696	21.21	32.42	51,596.17
†Clear Lake	19-2	12,976	—	27.27	—	353.86
†Grant-Deuel	25-3	11,437	2,542	27.74	42.50	425.30
†Castlewood	28-1	80,132	26,796	21.58	28.71	2,498.56
†Hamlin	28-3	552,179	84,590	26.17	40.03	17,836.64
TOTAL:		51,343,086	180,041,501			5,861,704.66

†OVERLAP SCHOOL DISTRICT – Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Florence	14-1	803,043	9.75	7,829.72
Henry	14-2	888,206	18.00	15,987.74
Kranzburg	14-4	615,625	1.62	997.35
South Shore	14-3	1,252,145	15.32	19,182.84
Wallace	18-4	433,624	8.07	3,499.29
Watertown	14-4	152,151,206	7.20	1,095,488.90
TOTAL:		156,143,849	x x x x x x x x x	1,142,985.84
Sub-Dist. Conservancy-Total:		231,771,139	.08	18,541.54
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				2,244.95

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	7.40	1,715,113.13
SNOW REMOVAL	x x x x x x x x x x x x x x x x	.22	51,020.00
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	.27	62,540.64
COURTHOUSE-JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	231,771,139	7.89	1,828,673.77
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	2,258,857	30.80	69,572.80
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		1,898,246.57
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1984 Recap)			9,027,291.57

MOBILE HOMES

Number . . . . 708 . . . . .

Full & True Value. . . . . . 5,332,294 . . . . .

Taxable Value . . . . 2,150,988 . . . . .

Taxes . . . . 94,074.84 . . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	1.15	%
Schools:	64.93	%
Cities & Towns:	12.66	%
Subdistricts:	.21	%
Rural Fire Districts:		%
Special Assessments:	.02	%
County:	21.03	%

CODINGTON COUNTY . . . .

CORSON ......COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	96,038,275	95,946,225
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,405,245	1,434,120
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	4,743,185	4,782,440
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	9,305	9,305
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	167,190	163,305
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	103,465	106,030
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	216,020	216,020
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	80	80
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	1,105	2,075
NA-C	Platted lots and acreages without corporate limits.	22,915	23,520
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	437,140	443,185
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	13,465	13,545
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	239,465	249,585
AG-D	City or town lots and acreages classified as agricultural.	42,810	55,525
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	46,340	45,335
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	65,400	65,400
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	459,385	457,400
NA-D1	Improvements and structures on city or town lots and acreages.	5,151,935	5,202,930
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	111,565	111,665
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	1,576,555	1,568,140
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	4,995	4,995
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	3,850	3,850
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	9,215	9,215
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	1,117,895	1,273,980
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	371,370	374,120
	TOTAL (less exemptions)	112,358,470	112,561,990
	EXEMPTIONS	3,302,115	3,310,000

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	288,536	300,750
Telephone (within)	(SDCL 10-33)	166,816	171,874
Telegraph	(SDCL 10-34)	708	645
Telephone (without)		385,741	384,648

County taxable percentage for 1985 ...... 28% ......

County taxable percentage for 1986 ...... 29% ......

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Pioneer	15-1	1,015,411	2.96	3,005.62
Fairview	15-1	608,559	1.32	803.30
Walker	15-1	758,637	3.30	2,503.50
Lake	15-1	673,531	4.83	3,253.15
Custer	15-1/52-2	1,095,933	2.74	3,002.86
Watauga	15-1	295,247	5.00	1,476.24
Prairie View	15-1	626,506	3.19	1,998.55
McLaughlin	15-2	1,694,871	2.36	3,999.90
Lincoln	15-2	1,993,240	3.26	6,497.96
Mahto	15-2	546,662	2.74	1,497.85
Cadillac	15-2	790,990	2.53	2,001.20
Mission	15-3	537,888	5.00	2,689.44
Wakpala	15-3	123,533	5.00	617.67
Sherman	52-2	565,286	1.77	1,000.56
Rolling Green	52-2	962,275	2.08	2,001.53
Grand Valley	52-2	376,453	1.33	500.68
Riverside	52-2	334,010	—	—
Delaney	52-2	261,321	.77	201.22
Twin Butte	52-2	259,983	.77	200.19
Pl. Ridge	20-2	548,128	2.19	1,200.40
Ridgeland	20-3	1,190,439	—	—
TOTAL	x x x x x x	15,258,903	x x x	38,451.82

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2/]
McIntosh	15-1	9,673,112	1,408,469	25.43	38.35	300,002.03
McLaughlin	15-2	9,724,600	2,503,792	24.41	36.78	329,466.96
Smee	15-3	841,356	92,439	28.14	44.14	27,756.02
†Lemmon	52-2	7,047,622	566,940	27.20	39.47	214,072.44
†Isabel	20-2	961,810	76,819	28.36	44.36	30,684.62
†Timber Lake	20-3	1,006,645	69,389	27.12	41.82	30,202.06
TOTAL:		29,255,145	4,717,848			932,184.13

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
McIntosh	15-1	615,382	45.00	27,692.19
McLaughlin	15-2	1,776,655	33.94	60,299.67
Morristown	15-1	219,912	36.37	7,998.20
TOTAL:		2,611,949	x x x x x x x x x	95,990.06
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	15.17	484,172.43
SNOW REMOVAL	x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	.98	31,278.11
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x x	.94	30,001.46
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	31,916,442	17.09	545,452.00
SECONDARY ROAD	14,045,590	3.44	48,316.83
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	385,741	48.55	18,727.73
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		612,496.56
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			1,679,122.57

MOBILE HOMES

Number	93
Full & True Value	545,175
Taxable Value	119,239
Taxes	9,154.97

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	2.29 %
Schools:	55.51 %
Cities & Towns:	5.72 %
Subdistricts:	%
Rural Fire Districts:	%
Special Assessments:	%
County:	36.48 %

COUNTY CORSON

. . . . .CUSTER. . . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	34,372,340	34,365,745
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,369,915	1,447,790
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	7,790,545	9,016,715
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	543,955	678,155
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	1,398,070	1,398,615
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	89,105	111,880
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	1,644,050	1,766,755
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	19,982,030	20,087,405
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	21,512,835	25,671,270
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	1,439,375	1,447,060
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	2,444,245	2,812,890
AG-D	City or town lots and acreages classified as agricultural.		
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	3,657,510	3,637,355
NA-D1	Improvements and structures on city or town lots and acreages.	14,961,760	17,093,455
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	2,327,900	2,395,345
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	9,980,220	12,147,605
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	86,930	86,930
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	511,755	604,080
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	90,270	100,300
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	47,175	124,380
	TOTAL (less exemptions)	124,249,985	134,993,730
	EXEMPTIONS	1,902,045	1,911,195

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	718,955	817,352
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	2,033,973	2,321,047
Telephone (within)	(SDCL 10-33)	32,307	27,307
Telegraph	(SDCL 10-34)	424	
Telephone (without)		740,796	701,272

County taxable percentage for 1985 . . . . . . .40% . . . .

County taxable percentage for 1986 . . . . . . .40% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Custer	16-1	12,280,830	34,352,904	26.67	37.74	1,630,801.54
Elk Mountain	16-2	1,340,558	1,881,411	8.95	9.90	30,623.96
†Hot Springs	23-2	1,634,214	1,245,324	32.97	46.45	113,034.62
TOTAL:		15,255,602	37,659,639			1,774,460.12

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Custer	16-1	10,842,081	23.35	253,162.60
Pringle	16-1	336,349	14.72	4,951.06
Hermosa	16-1	944,803	13.07	12,348.58
Fairburn	16-1	173,901	17.25	2,999.80
Buffalo Gap	23-2	577,211	5.20	3,001.50
TOTAL:		12,874,345	x x x x x x x x x	276,463.54
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				3,107.20
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	1.77	92,844.54
SNOW REMOVAL	x x x x x x x x x x x x x x x	.35	18,359.08
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	.13	6,819.08
COURTHOUSE-JAIL BLDG.	x x x x x x x x x x x x x x x	1.43	75,009.98
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	52,454,537	3.68	193,032.68
SECONDARY ROAD	39,580,192	4.54	179,694.08
FIRE FIGHT PUR(34-31-3)	47,240,832	.86	40,627.12
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	740,796	41.35	30,631.92
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		443,985.80
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			2,498,016.66

MOBILE HOMES

Number . . . . 535 . . . . .

Full & True Value. . . . . . 4,899,640 . . . . . .

Taxable Value . . . . 1,598,490 . . . . . .

Taxes. . . . . 83,261.76 . . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships: ________ %
Schools: 71.04 %
Cities & Towns: 11.07 %
Subdistricts: ________ %
Rural Fire Districts: .12 %
Special Assessments: ________ %
County: 17.77 %

COUNTY . . . . CUSTER . . . .

DAVISON ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	68,212,705	65,271,990
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	3,050,605	2,077,690
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	7,455,710	6,507,070
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	6,445	6,190
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	103,415	98,175
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	1,725,400	1,678,000
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	196,935	168,835
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	1,702,895	1,772,885
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	19,180	18,355
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	3,079,035	3,043,410
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	12,796,490	12,974,940
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	1,187,440	930,100
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	3,618,330	3,194,715
AG-D	City or town lots and acreages classified as agricultural.	8,600	6,145
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	23,781,295	23,927,665
NA-D1	Improvements and structures on city or town lots and acreages.	99,333,080	99,576,740
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	12,897,170	12,423,135
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	44,392,470	43,401,970
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		18,750
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	29,900	28,395
NA-LSO1	Improvements and structures without corporate limits on leased site land.	21,370	21,370
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	782,405	795,245
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	1,037,770	1,020,950
	TOTAL (less exemptions)	285,438,645	278,962,720
	EXEMPTIONS	3,662,425	3,151,467

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	4,992,721	5,474,700
Telephone (within)	(SDCL 10-33)	3,467,935	3,344,195
Telegraph	(SDCL 10-34)	6,726	6,687
Telephone (without)		1,169,184	1,164,102

County taxable percentage for 1985 .... 55%A/60%N

County taxable percentage for 1986 .... 55%A/60%N

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Badger	17-2,3/55-3	3,976,121	.38	1,510.93
Baker	1-2/17-1,3	4,457,958	.22	980.75
Beulah	17-2,3	5,856,457	.51	2,986.78
Blendon	1-1/17-3	3,812,996	.79	3,012.26
Lisbon	17-1,2,3	3,871,886	—	—
Mitchell	17-2	11,046,016	.14	1,546.45
Mt. Vernon	17-3	4,548,402	.44	2,001.30
jPerry	17-2	3,848,300	—	—
Propser	17-1,2	5,898,529	.93	5,485.64
Rome	17-1,2/33-3	4,416,644	1.13	4,990.80
Tobin	17-1,2/33-3	4,566,261	.55	2,511.44
Union	1-2/17-3	3,667,435	.55	2,017.09
TOTAL	x x x x x x	59,967,005	x x x	27,043.44

SCHOOLS1/	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES2/
		AG	NON—AG	AG	NON-AG	
Ethan	17-1	6,937,081	2,847,927	18.42	25.50	200,403.17
Mitchell	17-2	14,747,803	128,663,877	22.27	32.16	4,491,641.14
Mount Vernon	17-3	15,975,906	3,860,235	18.27	25.83	394,112.06
†Plankinton	1-1	13,274	—	22.95	—	304.64
†Stickney	1-2	805,120	66,646	16.26	23.80	14,677.42
†Letcher	55-3	186,662	44,092	28.63	44.63	7,311.96
†Parkston	33-3	766,276	167,406	20.08	31.11	20,594.82
TOTAL:		39,432,122	135,650,183			5,129,045.21

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Ethan	17-1	1,642,814	16.43	26,991.43
Mitchell	17-2	112,731,978	14.97	1,687,597.71
Mount Vernon	17-3	1,728,277	19.97	34,513.70
TOTAL:		116,103,069	x x x x x x x x x	1,749,102.84
Sub-Dist. Conservancy-Total:		176,070,074	.12	21,128.41
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				
COUNTY PURPOSES		x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x x	9.41	1,656,819.35
SNOW REMOVAL		x x x x x x x x x x x x x x x x	.24	42,256.82
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x x	.12	21,128.41
COURTHOUSE JAIL BLDG.		x x x x x x x x x x x x x x x x	.06	10,564.20
AG BUILDING		x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING		x x x x x x x x x x x x x x x x		
BOND REDEMPTION		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
SUB—TOTAL:		176,070,074	9.83	1,730,768.78
SECONDARY ROAD				
FIRE FIGHT PUR(34-31-3)				
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		1,169,184	33.94	39,682.10
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x x x x x x x x x x x		1,770,450.88
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				8,696,770.78

MOBILE HOMES

Number	514
Full & True Value	2,492,180
Taxable Value	1,212,795
Taxes	71,699.20

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	.31 %
Schools:	58.98 %
Cities & Towns:	20.11 %
Subdistricts:	.24 %
Rural Fire Districts:	%
Special Assessments:	%
County:	20.36 %

COUNTY DAVISON

.............DAY.........................COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	121,208,750	121,175,790
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	4,408,020	4,420,370
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	9,480,330	9,498,530
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	57,290	57,290
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	262,660	266,340
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	39,590	32,590
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	610,030	619,950
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	3,600	3,600
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	3,075,840	3,081,050
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	6,976,730	7,047,330
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	239,930	239,930
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	822,540	807,340
AG-D	City or town lots and acreages classified as agricultural.	225,530	234,690
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	76,930	99,930
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	148,690	130,640
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	4,221,760	4,250,680
NA-D1	Improvements and structures on city or town lots and acreages.	21,099,010	21,284,000
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,159,700	1,166,410
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	7,250,850	7,261,320
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		2,410
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	183,840	160,690
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	20,770	21,300
NA-LSO1	Improvements and structures without corporate limits on leased site land.	841,160	923,520
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	1,218,520	1,223,820
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	199,590	202,400
	TOTAL (less exemptions)	183,831,660	184,211,920
	EXEMPTIONS	6,515,310	6,647,160

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	1,467,287	2,100,644
Telephone (within)	(SDCL 10-33)	972,821	917,910
Telegraph	(SDCL 10-34)		
Telephone (without)		1,080,225	1,064,500

County taxable percentage for 1985 ....50%.........

County taxable percentage for 1986 ....50%.........

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Andover	18-1/6-3/45-2	5,916,395	2.87	16,980.05
Bristol	18-1	2,357,404	3.39	7,991.60
Butler	18-1	2,599,175	1.15	2,989.05
Central Point	18-3	1,825,589	2.74	5,002.11
Egeland	18-3/14-1,3	2,880,225	2.08	5,990.87
Farmington	45-2/6-3	2,895,579	2.07	5,993.85
Grenville	18-2,4	2,067,095	2.78	5,746.52
Highland	18-4	2,542,405	1.97	5,008.54
Homer	45-2	3,038,260	2.63	7,990.63
Independence	18-2/45-2	2,151,405	6.23	13,403.26
Kidder	18-1,4	2,518,187	1.59	4,003.92
Kosciusko	18-2,4	4,665,606	2.47	11,524.05
Liberty	18-2/45-2	2,193,565	3.42	7,501.99
Linn	18-1,2,4/45-2	2,280,451	2.50	5,701.13
Morton	18-3,4	2,474,718	.81	2,004.52
Nutley	18-2	1,988,124	1.00	1,988.13
Oak Gulch	18-1/56-1	1,766,010	.57	1,006.63
Racine	18-4	1,894,500	2.17	4,111.07
Raritan	18-2,4	2,141,035	3.27	7,001.19
Rusk	18-4	2,535,781	2.96	7,505.91
Scotland	18-1/6-3/56-1	2,075,880	.96	1,992.85
Troy	18-1	2,399,745	1.25	2,999.68
Union	45-2/6-3/18-1	2,770,634	3.07	8,505.85
Valley	18-1	2,623,795	1.71	4,486.69
Waubay	18-2,3,4	3,924,159	2.55	10,006.61
Webster	18-4	3,129,135	2.56	8,010.59
Wheatland	18-3,4/14-1	2,732,175	2.56	6,994.37
York	18-1,4	2,377,024	1.47	3,494.23
TOTAL	x x x x x x	74,764,056	x x x	175,935.89

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Bristol	18-1	15,994,420	3,295,639	21.74	30.45	448,070.90
Roslyn	18-2	7,804,000	3,249,848	24.84	39.12	320,985.41
Waubay	18-3	6,393,820	3,971,492	24.04	33.72	287,626.14
Webster	18-4	18,325,220	18,605,274	21.21	32.42	991,860.90
†Langford	45-2	6,779,505	905,940	22.54	33.92	183,539.52
†Conde	56-1	762,024	48,980	14.54	18.71	11,996.25
†Florence	14-1	361,455	20,305	21.23	29.29	8,268.42
†South Shore	14-3	8,168	5,382	22.29	31.78	353.10
†Groton	6-3	3,688,263	606,383	23.13	36.33	107,339.41
TOTAL:		60,116,875	30,709,243			2,360,040.05

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Andover	6-3	382,128	27.15	10,374.78
Bristol	18-1	2,005,537	20.29	40,692.35
Butler	18-1	75,397	18.57	1,400.12
Grenville	18-4	218,644	20.58	4,499.69
Lily	18-1	58,209	25.77	1,500.05
Pierpont	45-2	606,508	38.00	23,047.30
Roslyn	18-2	889,424	30.58	27,198.59
Waubay	18-3	2,052,563	19.63	40,291.81
Webster	18-4	13,304,222	14.31	190,383.42
TOTAL:		19,592,632	x x x x x x x x	339,388.11
Sub-Dist. Conservancy-Total:		94,356,628	.31	29,250.57
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				8,891.86

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	10.87	1,025,657.20
SNOW REMOVAL	x x x x x x x x x x x x x x x	.39	36,799.11
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	1.29	121,720.12
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	94,356,688	12.55	1,184,176.43
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	1,080,225	38.30	41,372.62
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		1,225,549.05
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			4,139,055.53

MOBILE HOMES

Number	272
Full & True Value	1,282,018
Taxable Value	466,122
Taxes	25,024.41

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	4.25 %
Schools:	57.02 %
Cities & Towns:	8.20 %
Subdistricts:	.71 %
Rural Fire Districts:	%
Special Assessments:	.21 %
County:	29.61 %

COUNTY .... DAY ....

DEUEL COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	97,559,975	87,753,965
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	2,549,085	2,246,170
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	6,655,630	6,139,495
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	28,730	9,765
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	1,224,570	1,229,935
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	3,188,075	2,997,515
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	71,520	76,780
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	600,410	573,510
AG-D	City or town lots and acreages classified as agricultural.	577,370	515,180
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	144,080	128,730
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	101,275	91,225
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	1,189,840	1,192,210
NA-D1	Improvements and structures on city or town lots and acreages.	10,824,270	10,144,265
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	297,490	299,385
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	4,811,295	4,680,015
NA-M	Mineral Interests.	–	
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	1,750	1,610
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	90,090	31,460
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	11,400	10,490
	TOTAL (less exemptions)	129,926,855	118,121,705
	EXEMPTIONS	5,100,835	4,906,660

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	1,199	1,379
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	7,779,240	8,759,701
Telephone (within)	(SDCL 10-33)	4,584	1,472
Telegraph	(SDCL 10-34)		
Telephone (without)		37,731	38,896

County taxable percentage for 1985 . . . . . . 50% . . . .

County taxable percentage for 1986 . . . . . . 45% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Altamont	19-2/25-3	1,751,368	3.43	6,007.20
Antelope Valley	19-3/25-3	1,613,039	3.60	5,806.94
Blom	19-2/5-2/28-2	4,100,496	2.68	10,989.33
Brandt	19-2/28-2	3,968,634	3.53	14,009.28
Clear Lake	19-2	2,966,681	3.54	10,502.05
Glenwood	19-2,3/25-3	2,658,183	1.51	4,013.86
Goodwin	19-2/14-4,5	3,067,631	5.00	15,338.16
Grange	5-2/28-2	2,639,603	1.90	5,015.95
Havana	19-2/28-1	3,663,121	2.46	9,011.28
Herrick	19-2,3	2,491,938	1.40	3,488.71
Hidewood	19-2/28-2	4,350,298	2.07	9,005.12
Lowe	19-2,3/25-3	2,469,808	3.24	8,002.48
Norden	19-1,2,3	5,356,592	3.67	19,658.69
Portland	19-2/25-3	1,884,820	4.25	8,010.28
	19-2			
Rome	25-3/14-4,5	1,830,826	2.73	4,998.16
Scandinavia	19-1,2/5-2	7,442,791	4.63	34,460.12
TOTAL	x x x x x x	52,255,829	x x x	168,317.61

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON–AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Astoria	19-1	3,810,132	2,798,291	15.09	17.24	105,737.44
Clear Lake	19-2	20,902,124	9,411,843	24.27	36.40	890,906.37
Gary	19-3	3,590,382	2,321,055	26.14	41.65	190,524.54
†Deubrook	5-2	3,393,650	2,249,298	31.80	47.80	215,434.52
†Estelline	28-2	4,602,866	2,477,477	21.12	29.04	169,158.47
†Grant-Deuel	25-3	3,955,924	378,275	27.74	42.50	125,814.03
†Watertown	14-4	299,562	58,714	19.71	27.14	7,497.87
†Waverly	14-5	86,805	20,159	17.20	25.02	1,997.42
†Castlewood	28-1	1,647	1,656	21.58	28.71	83.10
TOTAL:		40,643,092	19,716,768			1,707,153.76

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Altamont	19-2	114,516	10.92	1,250.52
Astoria	19-1	345,778	34.70	11,998.50
Brandt	19-2	371,933	10.49	3,901.58
Clear Lake	19-2	4,971,363	47.51	236,189.47
Gary	19-3	793,803	27.09	21,504.13
Goodwin	19-2	285,113	7.01	1,998.64
Toronto	5-2	617,428	33.20	20,498.61
TOTAL:		7,499,934	x x x x x x x x	297,341.45
Sub-Dist. Conservancy-Total:		59,755,763	.13	7,768.25
Rur Fire Prot. Dist(34-31A-21)		52,370,345	.48	25,137.77
Special Assessments:				125.00

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	12.93	772,642.02
SNOW REMOVAL	x x x x x x x x x x x x x x x	.12	7,170.69
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	1.15	68,719.13
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB–TOTAL:	59,755,763	14.20	848,531.84
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	37,751	45.37	1,712.76
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x x		850,244.60
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 198[illegible] Recap)			3,056,088.44

MOBILE HOMES

Number . . . . 117 . . . . .

Full & True Value. . . . . . 576,765 . . . . . .

Taxable Value . . . . 230,706 . . . . . .

Taxes . . . . 11,660,28 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	5.51	%
Schools:	55.86	%
Cities & Towns:	9.73	%
Subdistricts:	.25	%
Rural Fire Districts:	.82	%
Special Assessments:	.01	%
County:	27.82	%

COUNTY . . . . DEUEL . . . .

DEWEY ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	42,573,110	42,621,850
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,603,120	1,657,100
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	3,333,740	3,470,080
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	29,630	-
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	1,910	3,670
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	42,040	54,180
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	56,920	73,120
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	85,315	79,765
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	532,710	525,060
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	36,960	34,580
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	732,600	751,610
AG-D	City or town lots and acreages classified as agricultural.	11,790	13,200
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	8,130	27,150
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	29,040	29,040
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	613,730	611,230
NA-D1	Improvements and structures on city or town lots and acreages.	4,547,655	4,542,965
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	156,370	153,970
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	2,123,250	2,265,520
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	48,055	29,035
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	142,180	132,340
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	234,370	156,940
NA-LSO1	Improvements and structures without corporate limits on leased site land.	6,930	
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	130,530	100,850
	TOTAL (less exemptions)	57,080,085	57,333,255
	EXEMPTIONS	1,932,225	1,915,915

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)		
Telephone (within)	(SDCL 10-33)	114,967	104,165
Telegraph	(SDCL 10-34)		
Telephone (without)		153,522	148,671

County taxable percentage for 1985 .... 35%

County taxable percentage for 1986 .... 35%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON-AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2/]
Eagle Butte	20-1	6,235,407	1,774,247	21.00	32.49	188,588.82
Isabel	20-2	1,831,444	679,192	28.36	44.36	82,068.68
Timber Lake	20-3	7,464,509	2,082,966	27.12	41.82	289,547.10
†Dupree	64-1	19,649	4,490	30.88	46.79	816.84
TOTAL:		15,551,009	4,540,895			561,021.44

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Eagle Butte	20-1	885,650	15.80	13,993.26
Isabel	20-2	507,406	29.56	14,998.91
Timber Lake	20-3	1,442,246	24.27	35,003.30
TOTAL:		2,835,302	x x x x x x x x	63,995.47
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	8.83	177,535.00
SNOW REMOVAL	x x x x x x x x x x x x x x x	1.04	20,873.00
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	1.22	24,559.00
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x	1.14	22,940.00
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	20,092,997	12.23	245,907.00
SECONDARY ROAD	20,092,997	2.49	49,967.00
FIRE FIGHT PUR(34-31-3)	20,092,997	.23	4,717.00
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	153,522	41.07	6,297.47
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		306,888.47
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			931,906.38

MOBILE HOMES

Number . . . . 193 . . . . .

Full & True Value. . . . . . . 873,230 . . . . .

Taxable Value . . . . 314,020 . . . . .

Taxes . . . . 21,182.22 . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships: ______ %
Schools: 60.20 %
Cities & Towns: 6.87 %
Subdistricts: ______ %
Rural Fire Districts: ______ %
Special Assessments: ______ %
County: 32.93 %

COUNTY . . . . DEWEY . . . .

DOUGLAS COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	67,966,760	67,813,760
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	6,318,150	6,462,040
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	6,108,350	6,055,270
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	68,450	68,550
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	1,138,680	1,157,760
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	55,610	44,500
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	693,550	530,430
AG-D	City or town lots and acreages classified as agricultural.	—	130,890
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	—	3,770
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	—	49,290
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	1,058,870	1,062,950
NA-D1	Improvements and structures on city or town lots and acreages.	7,927,850	[illegible]
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	397,840	408,260
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	3,328,520	3,511,190
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.		
	TOTAL (less exemptions)	95,062,630	95,341,300
	EXEMPTIONS	4,497,960	4,499,700

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	335,560	351,503
Telephone (within)	(SDCL 10-33)	53,234	39,988
Telegraph	(SDCL 10-34)		
Telephone (without)		126,766	121,451

County taxable percentage for 1985 .... 45%

County taxable percentage for 1986 .... 45%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Belmont	21-1,3	3,012,919	2.32	6,989.97
Chester	21-1	2,258,488	2.75	6,210.84
Clark	11-2,3/21-2	2,243,743	3.79	8,503.79
E. Choteau	21-3	1,758,589	.85	1,494.80
Garfield	21-2	2,333,920	3.21	7,491.88
Grandview	21-1,2	2,870,912	2.79	8,009.84
Holland	21-2	2,523,231	3.17	7,998.64
Independence	21-1,3	3,095,172	1.62	5,014.18
Iowa	21-1,2	2,779,250	2.52	7,003.71
Joubert	21-2/11-3	1,965,820	4.83	9,494.91
Lincoln	21-1,2,3/33-3	3,351,469	2.39	8,010.01
Valley	21-1,2	3,101,990	1.93	5,986.84
Walnut Grove	21-2	2,673,434	2.99	7,993.57
Washington	21-2/33-3	3,067,347	3.26	9,999.56
TOTAL	x x x x x x	37,036,286	x x x	100,202.54

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON-AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2/]
Armour	21-1	7,744,851	3,648,720	27.55	41.11	354,175.23
Corsica	21-2	14,304,442	4,116,361	27.87	39.28	553,149.23
Delmont	21-3	5,308,794	1,155,972	28.21	43.43	199,964.94
†Geddes	11-2	22,311	2,348	28.34	44.34	736.40
†Parkston	33-2	3,606,683	353,938	20.08	31.11	83,433.19
†Platte	11-3	1,430,231	303,364	22.51	33.05	42,220.68
TOTAL:		32,417,312	9,580,703			1,233,679.67

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Armour	21-1	2,976,567	45.00	133,945.52
Corsica	21-2	2,427,077	28.65	69,535.76
Delmont	21-3	727,048	44.70	32,499.05
TOTAL:		6,130,692	x x x x x x x x x	235,980.33
Sub-Dist. Conservancy-Total:		43,166,978	.23	9,928.40
Rur Fire Prot. Dist(34-31A-21)		6,054,701	.25	1,513.68
Special Assessments:				2,791.70
COUNTY PURPOSES		x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x x	13.20	569,804.11
SNOW REMOVAL		x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x x	.59	25,468.52
COURTHOUSE JAIL BLDG.		x x x x x x x x x x x x x x x x		
AG BUILDING		x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING		x x x x x x x x x x x x x x x x		
BOND REDEMPTION		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
SUB—TOTAL:		43,166,978	13.79	595,272.63
SECONDARY ROAD				
FIRE FIGHT PUR(34-31-3)				
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		126,766	43.73	5,543.48
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x	x x x x x x x x x	600,816.11
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				2,184,912.43

MOBILE HOMES

Number	98
Full & True Value	611,529
Taxable Value	194,272
Taxes	13,848.72

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	4.59 %
Schools:	56.45 %
Cities & Towns:	10.80 %
Subdistricts:	.45 %
Rural Fire Districts:	.07 %
Special Assessments:	.13 %
County:	27.50 %

COUNTY DOUGLAS

EDMUNDS COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	111,914,590	111,902,350
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	2,521,170	2,774,440
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	6,262,540	6,140,350
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	24,025	24,895
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	20,030	20,490
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	100,865	124,405
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	12,000	12,000
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	3,880	3,880
NA-C	Platted lots and acreages without corporate limits.	2,544,790	2,546,270
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	4,974,185	5,059,605
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	63,545	63,545
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,397,480	1,755,180
AG-D	City or town lots and acreages classified as agricultural.	146,460	142,685
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	18,715	18,715
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	73,110	76,355
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	1,221,305	1,224,430
NA-D1	Improvements and structures on city or town lots and acreages.	11,701,395	11,859,175
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	442,155	442,315
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	3,234,780	3,382,935
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	5,765	5,765
NA-LS1	Improvements and structures within corporate limits on leased site land.	5,140	5,140
NA-LSO1	Improvements and structures without corporate limits on leased site land.	800	800
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	463,715	459,365
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	299,065	338,420
	TOTAL (less exemptions)	147,451,505	148,383,510
	EXEMPTIONS	3,734,450	3,718,460

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	4,397,677	4,459,025
Telephone (within)	(SDCL 10-33)	633,222	580,928
Telegraph	(SDCL 10-34)	355	
Telephone (without)		845,545	818,761

County taxable percentage for 1985 ..... 60%

County taxable percentage for 1986 ..... 60%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Pembrook	22-3	4,506,379	1.11	5,002.00
Belle	22-3	2,838,993	1.06	3,009.30
Rosette	22-3	2,579,561	.39	1,006.00
Adrian	22-3,4	2,024,175	.74	1,497.80
Sangamon	22-2	2,425,527	.82	1,988.90
Hosmer	22-2	2,419,544	2.07	5,008.40
Bowdle	22-1	2,476,263	3.73	9,236.40
C.W. Lake	22-1,2,4	2,320,020	1.29	2,992.80
Glen	22-4	2,378,884	2.52	5,994.70
N. Bryant	22-2,4	2,159,165	.69	1,489.80
Huntley	22-3,4	2,330,995	1.50	3,496.40
Fountain	22-3	2,206,855	2.72	6,002.60
Ipswich	22-3	3,076,016	2.60	7,997.60
Cortlandt	6-1/22-3	6,416,799	1.95	12,512.70
Richland	6-1,5/22-3	2,150,380	1.40	3,010.50
Union	22-3	2,495,270	2.18	5,439.60
Cleveland	22-3,4	2,291,685	1.75	4,010.40
Montpelier	22-4	2,353,935	1.91	4,496.00
Glover	22-4	2,403,745	3.54	8,509.20
Cloud Valley	22-1,4	2,110,240	1.18	2,490.00
Odessa	22-1/53-2	2,112,880	2.37	5,007.50
Hudson	22-1/53-2	2,174,917	2.30	5,002.30
Madison	22-1,4/24-1	2,186,750	.91	1,989.90
Hillside	22-4	2,313,390	2.16	4,996.90
Vermont	22-3,4	2,463,114	2.43	5,985.30
Liberty	22-3	2,233,627	1.57	3,509.70
Powell	22-3	2,548,130	.98	2,497.10
Kent	22-3/24-1	2,594,525	1.54	3,995.50
Clear Lake	6-5/22-3/24-1	2,186,910	2.97	6,495.10
Modena	22-1,2	2,206,322	.68	1,500.20
Bryant	22-4	2,314,303	2.16	4,998.80
TOTAL	xxxxxx	79,299,299	xxx	141,169.40

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON–AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Bowdle	22-1	10,296,855	3,976,601	18.69	24.13	288,403.50
Hosmer	22-2	7,106,805	1,564,679	14.52	19.85	134,249.60
Ipswich	22-3	29,448,125	14,388,701	17.66	24.97	879,339.60
Roscoe	22-4	18,182,450	2,865,531	18.50	28.08	416,839.30
†Cresbard	24-1	1,600,010	65,755	20.39	30.73	34,644.80
†Warner	6-5	346,370	23,285	25.06	35.66	9,510.30
†Aberdeen	6-1	116,515	1,341,960	27.43	43.39	61,423.60
†Hoven	53-2	429,650	55,032	17.81	26.85	9,129.60
TOTAL:		67,526,780	24,281,544			1,833,540.30

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Ipswich	22-3	5,254,159	19.03	99,986.60
Roscoe	22-4	1,896,277	19.23	36,465.40
Bowdle	22-1	2,968,382	21.29	63,196.80
Hosmer	22-2	1,227,127	18.30	22,456.40
TOTAL:		11,345,945	xxxxxxxxx	222,105.20
Sub-Dist. Conservancy-Total:		93,502,154	.27	25,245.60
Rur Fire Prot. Dist(34-31A-21)				7,524.10
Special Assessments:				830.00
COUNTY PURPOSES		xxxxxxxxxxxxxxxx	MILL LEVY	TAXES
GENERAL		xxxxxxxxxxxxxxxx	9.86	921,931.20
SNOW REMOVAL		xxxxxxxxxxxxxxxx		
CO. H. & B. RESERVE		xxxxxxxxxxxxxxxx	.75	70,126.60
COURTHOUSE JAIL BLDG.		xxxxxxxxxxxxxxxx		
AG BUILDING		xxxxxxxxxxxxxxxx		
HOSPITAL BUILDING		xxxxxxxxxxxxxxxx		
BOND REDEMPTION		xxxxxxxxxxxxxxxx		
		xxxxxxxxxxxxxxxx		
		xxxxxxxxxxxxxxxx		
		xxxxxxxxxxxxxxxx		
		xxxxxxxxxxxxxxxx		
SUB–TOTAL:		93,502,154	10.61	992,057.80
SECONDARY ROAD		2,856,910	5.11	14,598.80
FIRE FIGHT PUR(34-31-3)		2,856,910	.05	142.80
RAILROAD AUTHORITY				
AIRPORT				
Sanitary District		4,418,350	1.99	8,792.50
TELEPHONE(Outside)(Gen.)		845,545	31.88	26,956.00
COUNTY PURPOSE-TOTAL		xxxxxxxxxxxxxxxxxxxxxxxxx		1,042,547.90
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1986 Recap)				3,272,962.50

MOBILE HOMES

Number . . . . 168 . . . . . .

Full & True Value. . . . . 1,203,957 . . . . . .

Taxable Value . . . . 491,885 . . . . . .

Taxes . . . . 20,696.70 . . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	4.31	%
Schools:	56.02	%
Cities & Towns:	6.79	%
Subdistricts:	.77	%
Rural Fire Districts:	.23	%
Special Assessments:	.03	%
County:	31.85	%

COUNTY . . . . EDMUNDS . . . .

FALL RIVER .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	38,894,490	38,605,168
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	466,485	812,085
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	4,726,715	4,756,310
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	88,735	105,910
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	36,175	36,117
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	20,015	20,015
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	89,490	121,885
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	715,130	724,224
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	838,315	666,125
NA-C	Platted lots and acreages without corporate limits.	1,814,930	1,889,395
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	5,067,565	5,151,790
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	578,830	578,830
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits under commercial use.	1,112,995	1,17[illegible],050
AG-D	City or town lots and acreages classified as agricultural.	3,520	3,520
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	175	175
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	5,601,420	5,564,620
NA-D1	Improvements and structures on city or town lots and acreages.	22,674,060	22,651,750
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	2,357,950	2,438,685
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	9,200,315	11,075,350
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	4,275	4,275
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	80	80
NA-LSO1	Improvements and structures without corporate limits on leased site land.	218,825	218,825
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	194,890	184,310
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	39,805	39,805
	TOTAL (less exemptions)	94,745,175	96,822,299
	EXEMPTIONS	1,975,270	1,977,995

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	4,916,196	6,307,373
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	3,574,879	4,149,466
Telephone (within)	(SDCL 10-33)		
Telegraph	(SDCL 10-34)	1,445	409
Telephone (without)		121,880	119,304

County taxable percentage for 1985 . . . . . . 60% . . . .

County taxable percentage for 1986 . . . . . . 60% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Antelope	23-3	1,404,676	1.78	2,500.32
Argentine	23-1	949,626	3.69	3,504.12
Cottonwood	23-1	1,181,198	—	—
Dryden	23-3	1,186,584	2.53	3,002.06
Harmony	23-3	1,306,660	3.83	5,004.51
Provo	23-1	1,443,359	—	—
Robins	23-2,3	561,561	—	—
TOTAL	x x x x x x	3,793,429	x x x	14,011.01

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Edgemont	23-1	8,521,989	13,463,855	21.18	27.72	554,363.16
Hot Springs	23-2	8,023,866	25,709,560	32.97	46.45	1,443,784.93
Oelrichs	23-3	8,041,203	1,579,914	16.13	24.26	168,033.3
TOTAL:		24,587,058	40,753,329			2,166,181.40

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Edgemont	23-1	7,848,522	23.16	181,771.77
Hot Springs	23-2	17,911,243	22.50	403,002.97
Oelrichs	23-3	393,859	10.41	4,100.07
TOTAL:		26,153,624	x x x x x x x x x	588,874.81
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)		6,005,796	1.00	6,005.80
Special Assessments:				196,480.23

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	12.82	837,663.76
SNOW REMOVAL	x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	.15	9,801.06
COURTHOUSE-JAIL BLDG.	x x x x x x x x x x x x x x x	.46	30,056.58
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	65,340,387	13.43	877,521.40
SECONDARY ROAD	31,153,099	2.45	76,325.09
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	121,880	44.50	5,423.66
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		959,270.15
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			3,930,823.40

MOBILE HOMES

Number . . . . 590 . . . . . .

Full & True Value. . . . 3,293,914 . . . . . .

Taxable Value . . . . 1,229,106 . . . . . .

Taxes. . . . . 81,464.44 . . . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	.36	%
Schools:	55.11	%
Cities & Towns:	14.98	%
Subdistricts:		%
Rural Fire Districts:	.15	%
Special Assessments:	5.00	%
County:	24.40	%

COUNTY . . . . FALL RIVER . . . .

........SHANNON........COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	16,241,180	16,132,355
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	277,680	277,690
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	502,790	499,880
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	16,630	16,630
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	51,115	51,115
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	16,960	15,610
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	54,210	54,210
AG-D	City or town lots and acreages classified as agricultural.		
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	6,355	6,355
NA-D1	Improvements and structures on city or town lots and acreages.	181,960	181,960
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,470	1,470
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	19,670	19,670
NA-M	Mineral Interests.		
AG-LS	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	4,325	4,325
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	27,525	27,525
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	14,300	14,300
	TOTAL (less exemptions)	17,416,170	17,303,095
	EXEMPTIONS	490,545	490,545

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	143,866	143,866
Telephone (within)	(SDCL 10-33)	19,929	19,046
Telegraph	(SDCL 10-34)		
Telephone (without)		93,444	108,198

County taxable percentage for 1985 ....37%........

County taxable percentage for 1986 ....37%........

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Shannon	65-1	6,114,696	494,220	30.90	46.83	212,088.43
TOTAL:		6,114,696	494,220			212,088.43

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Batesland	65-1	97,443	20.53	2,000.50
TOTAL:		97,443	x x x x x x x x x	2,000.50
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	19.48	128,741.68
SNOW REMOVAL	x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x		
COURTHOUSE,JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	6,608,916	19.48	128,741.68
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)	6,608,916	.44	2,907.92
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	92,135	51.79	4,771.67
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		136,421.27
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 .tecap)			350,510.20

MOBILE HOMES

Number	19
Full & True Value	103,328
Taxable Value	18,200
Taxes	1,208.71

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	%
Schools:	60.51 %
Cities & Towns:	.57 %
Subdistricts:	%
Rural Fire Districts:	%
Special Assessments:	%
County:	38.92 %

COUNTY SHANNON

...........FAULK......................COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	99,839,180	100,268,865
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,214,570	1,519,245
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	3,910,720	3,872,590
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	–	56,840
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	–	5,595
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	205,620	77,210
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	340,905	556,055
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	11,780	14,690
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	256,720	653,010
AG-D	City or town lots and acreages classified as agricultural.	241,060	232,875
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	20,430	24,640
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	15,820	8,475
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	-	
NA-D	Lots and acreages in city or town.	673,170	661,655
NA-D1	Improvements and structures on city or town lots and acreages.	6,436,635	6,492,010
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	170,165	159,075
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	2,668,310	2,392,910
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	5,780	6,080
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	18,305	24,215
NA-LSO1	Improvements and structures without corporate limits on leased site land.	12,830	20,845
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	–	26,430
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	73,450	46,705
	TOTAL (less exemptions)	116,115,450	117,120,015
	EXEMPTIONS	2,548,140	2,530,545

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	418,767	432,787
Telephone (within)	(SDCL 10-33)	104,516	96,970
Telegraph	(SDCL 10-34)	295	–
Telephone (without)		136,812	128,265

County taxable percentage for 1985 ....40%........

County taxable percentage for 1986 ....40%........

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Arcade	24-2	1,755,950	.57	1,000.89
Bryant	24-2	1,477,910	1.50	2,216.86
Centerville	24-1,2	1,527,202	1.12	1,710.47
Clark	22-4/24-1	1,471,810	2.90	4,268.25
Devoe	24-1	1,637,716	.53	867.99
Ellisville	24-2	1,317,348	—	—
Emerson	24-1	1,633,623	1.59	2,597.46
Enterprise	24-1	1,448,692	.60	869.21
Fairview	24-1	1,671,827	2.35	3,928.79
Freedom	24-1	1,711,942	—	—
Hillsdale	24-2	1,531,924	.25	382.98
Lafoon	24-2	1,708,302	.93	1,588.72
Myron	24-1,2	1,643,838	1.51	2,482.19
O.Neil	24-1,2	1,365,212	.91	1,242.34
Orient	24-2	1,540,907	.97	1,494.68
Pioneer	24-1,2/56-3,4	1,489,870	.67	998.21
Saratoga	24-2	1,727,486	—	—
Sherman	24-1/53-2	1,441,050	.80	1,152.84
Tamworth	24-2	1,767,324	—	—
Union	24-1	1,465,101	1.70	2,490.67
Wesley	24-1/56-3	1,540,720	1.48	2,280.26
Zell	24-2/56-4	1,556,337	1.28	1,992.11
TOTAL	x x x x x	34,432,019	x x	33,564.92

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Cresbard	24-1	15,747,912	1,728,321	20.39	30.73	374,210.00
Faulkton	24-2	23,042,340	4,535,667	22.24	34.99	671,163.00
†Redfield	56-4	1,059,153	226,302	26.05	40.05	36,654.22
†Northwestern	56-3	444,788	39,184	20.74	29.92	10,697.16
†Roscoe	22-4	9,226	—	18.50	—	170.62
†Hoven	53-2	471,813	43,194	16.53	25.57	8,903.40
TOTAL:		40,775,232	6,572,668			1,101,498.40

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Chelsea	24-1	95,713	27.59	2,640.72
Cresbard	24-1	588,723	22.69	13,358.11
Onaka	24-1	170,938	34.75	5,940.09
Orient	24-2	199,576	36.08	7,200.70
Rockham	24-2	103,061	17.47	1,800.48
Seneca	24-2	172,308	26.70	4,600.62
Faulkton	24-2	2,875,368	34.99	100,609.12
TOTAL:		4,205,687	x x x x x x x x x	136,149.84
Sub-Dist. Conservancy-Total:				28,019.98
Rur Fire Prot. Dist(34-31A-21)		46,968,446	1.00	46,968.45
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	12.67	595,090.22
SNOW REMOVAL	x x x x x x x x x x x x x x x	.43	20,196.43
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	.42	19,726.75
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	46,968,446	13.52	635,013.40
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	136,812	38.32	5,242.63
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x	x x x x x x x x x x	640,256.03
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1986 Recap)			1,986,457.62

MOBILE HOMES

Number . . . . 92 . . . . . .

Full & True Value. . . . . . 556,490 . . . . . .

Taxable Value . . . . 162,980 . . . . . .

Taxes . . . . 11,779.89 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	1.69	%
Schools:	55.45	%
Cities & Towns:	6.85	%
Subdistricts:	1.41	%
Rural Fire Districts:	2.37	%
Special Assessments:		%
County:	32.23	%

COUNTY . . . . FAULK . . . .

GRANT COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	96,541,330	96,523,290
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	2,164,425	2,220,680
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	9,430,250	9,487,585
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	304,220	322,545
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	3,419,575	3,440,765
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	1,165,355	1,183,670
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,583,465	1,584,905
AG-D	City or town lots and acreages classified as agricultural.	287,850	293,580
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	82,330	82,330
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	5,427,550	5,419,780
NA-D1	Improvements and structures on city or town lots and acreages.	30,346,605	30,658,650
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,935,685	1,949,605
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	26,260,920	26,706,215
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		2,725
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	250	29,790
NA-LSO1	Improvements and structures without corporate limits on leased site land.	20,675	20,675
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	668,295	672,195
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	35,185	35,185
	TOTAL (less exemptions)	179,673,965	180,634,170
	EXEMPTIONS	4,919,275	4,957,215

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	217,945	187,193
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	60,969,051	60,987,325
Telephone (within)	(SDCL 10-33)	941,283	842,186
Telegraph	(SDCL 10-34)	2,029	482
Telephone (without)		870,354	844,489

County taxable percentage for 1985 .... 40%

County taxable percentage for 1986 .... 40%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Adams	25-3	4,338,832	4.15	18,006.16
Alban	25-3,4	6,112,321	2.62	16,014.28
Big Stone	25-1,2,4	61,249,754	.35	21,437.42
Blooming Valley	18-3/54-6	2,118,626	3.78	8,008.42
Farmington	54-6	1,188,832	.67	796.52
Georgia	25-3	1,803,511	3.83	6,907.46
Grant Center	25-4	3,326,105	4.81	15,998.58
Kilborn	25-4/54-2,7 14-1,3,4	2,815,622	4.26	11,994.56
Luza	18-3/54-6	1,734,282	2.31	4,006.20
Madison	14-3/25-3,4	2,519,503	4.37	11,010.24
Mazeppa	14-3/54-6	2,303,106	.65	1,497.02
Melrose	25-4/54-2	4,170,798	4.80	20,019.84
Osceola	25-4/54-6,7	1,928,865	2.33	4,494.26
Stockholm	25-3,4/14-3	1,689,818	2.96	5,001.86
Troy	14-3,4/25-3	1,459,492	4.45	6,494.74
Twin Brooks	14-3/25-4	2,181,668	2.75	5,999.60
Vernon	25-3,4	4,469,018	2.35	10,502.20
TOTAL	x x x x x	105,410,153	x x	168,189.36

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON–AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2/]
Big Stone	25-1	329,030	10,461,326	26.48	38.78	414,402.94
Big Stone 5	25-2	547,178	203,511	14.28	20.56	11,997.90
Grant-Deuel	25-3	11,174,334	2,162,988	27.74	42.50	401,903.04
Milbank	25-4	14,774,750	80,451,135	25.39	36.49	3,335,750.98
†Corona	54-2	2,305,551	237,453	25.45	40.80	68,364.36
†Florence	14-1	94,513	7,682	21.23	29.29	2,231.54
†South Shore	14-3	5,966,288	430,689	22.29	31.78	146,675.86
†Summit	54-6	4,047,685	251,321	27.13	40.75	120,055.04
†Watertown	14-4	992,718	70,685	19.71	27.14	21,484.88
†Waubay	18-3	1,634,946	67,365	24.04	33.72	41,575.66
†Waverly	14-5	45,567	8,711	17.20	25.02	1,001.72
†Wilmot	54-7	981,917	152,190	28.12	41.39	33,910.66
TOTAL:		42,894,477	94,505,056			4,596,254.58

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Albee	25-3	30,269	16.52	500.04
Big Stone	25-1	2,429,447	19.45	47,252.74
LaBolt	25-3	274,279	23.84	6,538.82
Marvin	54-7	103,320	22.75	2,350.54
Milbank	25-4	24,671,107	23.23	573,109.82
Revillo	25-3	455,745	30.06	13,699.70
Stockholm	25-4	358,350	25.12	9,001.76
Strandburg	25-3	101,225	24.70	2,500.26
Twin Brooks	25-4	166,851	11.99	2,000.54
TOTAL:		28,590,593	x x x x x x x x x	656,954.22
Sub-Dist. Conservancy-Total:		134,000,746	.11	14,740.08
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				491.70

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	10.02	1,342,687.48
SNOW REMOVAL	x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB–TOTAL:	134,000,746	10.02	1,342,687.48
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	870,354	45.34	39,461.86
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		1,382,149.34
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			6,818,779.28

MOBILE HOMES

Number . . . . 302 . . . . . .

Full & True Value. . . . 1,963,610 . . . .

Taxable Value . . . . 533,163 . . . .

Taxes . . . . 31,878.22 . . . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	2.47	%
Schools:	67.40	%
Cities & Towns:	9.63	%
Subdistricts:	.22	%
Rural Fire Districts:		%
Special Assessments:	.01	%
County:	20.27	%

COUNTY . . . . GRANT . . . .

GREGORY COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	84,485,660	84,351,810
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	872,620	912,790
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	4,875,320	4,794,480
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	890	890
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	780	820
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	4,700	4,700
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	9,710	9,710
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	70	70
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	5,370	5,370
NA-C	Platted lots and acreages without corporate limits.	153,260	153,620
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	949,100	1,008,170
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	56,180	55,900
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	300,080	300,080
AG-D	City or town lots and acreages classified as agricultural.	51,140	51,140
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	12,870	12,870
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	11,010	11,010
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	1,302,470	1,300,050
NA-D1	Improvements and structures on city or town lots and acreages.	13,596,950	13,587,560
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	359,770	355,910
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	5,262,650	5,290,760
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	7,210	7,210
NA-LSO1	Improvements and structures without corporate limits on leased site land.	20,520	19,550
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	16,920	16,920
	TOTAL (less exemptions)	112,355,250	112,251,390
	EXEMPTIONS	4,515,810	4,486,240

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	26,656	26,342
Telephone (within)	(SDCL 10-33)	576,563	510,099
Telegraph	(SDCL 10-34)		
Telephone (without)		813,706	812,349

County taxable percentage for 1985 ....40%........

County taxable percentage for 1986 ....40%........

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Burke Civil	26-2	1,296,090	2.31	2,993.97
Carlock	26-4	1,202,420	1.66	1,996.02
Dickens	26-4	1,620,040	4.01	6,496.36
Dixon	26-4	2,546,770	2.36	6,010.38
Edens	26-4	1,561,730	3.84	5,997.04
Ellston	26-2,5	943,120	4.24	3,998.83
Fairfax Civil	26-2,5	1,774,470	1.69	2,998.85
Jones	26-2,4	1,506,410	4.65	7,004.81
Landing Creek	26-2,4	1,501,310	1.00	1,501.31
Lone Star	26-2,4	1,341,970	2.98	3,999.07
Pleasant Valley	26-5	1,963,540	2.80	5,497.91
Rhoades	26-2,4	1,899,030	4.21	7,994.92
Schriever	26-5	807,440	4.95	3,996.83
Spring Valley	26-2	1,213,030	4.12	4,997.68
St. Charles	26-2,5	1,607,580	3.73	5,996.27
Star Valley	26-5	1,575,920	—	—
Union	26-2	1,351,720	1.85	2,500.68
Whetstone	26-2,5	1,167,100	.43	501.85
TOTAL	x x x x	26,879,690	x x	74,482.78

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Burke	26-2	11,202,410	3,280,334	32.52	48.52	523,464.18
Gregory	26-4	12,891,220	6,204,049	27.68	41.89	616,716.58
Bonesteel/Fairfax	26-5	9,555,320	1,833,080	22.74	32.04	276,019.86
†Lake Andes	11-1	376,180	64,056	25.76	35.65	11,974.00
TOTAL:		34,025,130	11,381,519			1,428,174.62

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH. DIST	TAXABLE VALUE	MILL LEVY	TAXES
Bonesteel	26-5	830,015	45.00	37,350.68
Burke	26-2	2,272,127	27.99	63,596.83
Dallas	26-4	346,137	34.95	12,097.49
Fairfax	26-5	319,685	45.00	14,385.83
Gregory	26-4	4,872,632	34.01	165,718.21
Herrick	26-2	117,497	22.54	4,000.78
TOTAL:		8,818,093	x x x x x x x x x	297,149.82
Sub-Dist. Conservancy-Total:		45,545,289	.28	12,752.68
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				1,075.80

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	16.88	768,804.48
SNOW REMOVAL	x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	.56	25,505.36
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	45,545,289	17.44	794,309.84
SECONDARY ROAD	9,847,506	3.99	39,291.55
FIRE FIGHT PUR(34-31-3)	45,545,289	.68	30,970.80
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	813,706	50.20	40,848.04
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		905,420.23
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			2,719,055.93

MOBILE HOMES

Number . . . . 236 . . . . . .

Full & True Value. . . . . 1,073,747 . . . . . .

Taxable Value . . . . 246,393 . . . . . .

Taxes. . . . . 20,474.17 . . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	2.74	%
Schools:	52.52	%
Cities & Towns:	10.93	%
Subdistricts:	.47	%
Rural Fire Districts:		%
Special Assessments:	.04	%
County:	33.30	%

GREGORY
COUNTY . . . .

HAAKON ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County)
AG-A	Land classified as agricultural without corporate limits.	59,290,655	59,288,505
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,512,305	1,653,125
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	3,309,700	3,350,740
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	986,560	1,021,080
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	160,890	118,965
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	201,835	
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	43,290	4,815
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,108,290	458,130
AG-D	City or town lots and acreages classified as agricultural.		
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	1,179,045	1,215,045
NA-D1	Improvements and structures on city or town lots and acreages.	4,761,440	5,118,335
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	450,515	487,625
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	2,042,985	2,725,390
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	53,380	53,380
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	17,355	
NA-LSO1	Improvements and structures without corporate limits on leased site land.	68,860	102,840
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	69,885	69,885
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.		
	TOTAL (less exemptions)	75,256,990	75,667,860
	EXEMPTIONS	2,451,920	2,470,155

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	107,274	126,465
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)		
Telephone (within)	(SDCL 10-33)		
Telegraph	(SDCL 10-34)		
Telephone (without)		87,243	89,550

County taxable percentage for 1985 ....43⅓A/46⅔N........

County taxable percentage for 1986 ....43⅓A/46⅔N........

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	xxxxxx		xxx	

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON-AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Haakon	27-1	22,016,510	5,654,054	20.09	45.19	917,983.49
Midland	27-2	4,152,985	1,094,173	25.49	41.49	151,256.82
TOTAL:		26,169,495	6,748,227			1,069,240.31

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Midland	27-2	586,363	24.28	14,236.89
Philip	27-1	3,774,207	26.50	100,016.49
TOTAL:		4,360,570†	xxxxxxxx	114,253.38
Sub-Dist. Conservancy-Total:		32,917,722	.58	19,092.28
Rur Fire Prot. Dist(34-31A-21)		3,571,198	1.00	3,571.20
Special Assessments:				22,282.13
COUNTY PURPOSES		xxxxxxxxxxxxxxx	MILL LEVY	TAXES
GENERAL		xxxxxxxxxxxxxxx	12.81	421,676.02
SNOW REMOVAL		xxxxxxxxxxxxxxx		
CO. H. & B. RESERVE		xxxxxxxxxxxxxxx	.27	8,887.78
COURTHOUSE-JAIL BLDG.		xxxxxxxxxxxxxxx		
AG BUILDING		xxxxxxxxxxxxxxx		
HOSPITAL BUILDING		xxxxxxxxxxxxxxx		
BOND REDEMPTION		xxxxxxxxxxxxxxx		
		xxxxxxxxxxxxxxx		
		xxxxxxxxxxxxxxx		
		xxxxxxxxxxxxxxx		
		xxxxxxxxxxxxxxx		
SUB—TOTAL:		32,917,722	13.08	430,563.80
SECONDARY ROAD		28,557,152	.47	13,421.86
FIRE FIGHT PUR(34-31-3)				
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		87,243	44.87	3,914.59
COUNTY PURPOSE-TOTAL		xxxxxxxxxxxxxxxxxxxxxxxxxxx		447,900.25
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				1,676,339.55

MOBILE HOMES

Number . . . . 205 . . . . . .

Full & True Value. . . . . 1,251,697. . . . . .

Taxable Value . . . . 405,265. . . . . .

Taxes. . . . . 26,465.86. . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	______	%
Schools:	63.78	%
Cities & Towns:	6.82	%
Subdistricts:	1.14	%
Rural Fire Districts:	.21	%
Special Assessments:	1.33	%
County:	26.72	%

COUNTY . . . . HAAKON . . . .

HAMLIN .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	84,520,595	76,090,705
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	5,716,975	5,600,184
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	6,998,170	6,106,488
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	709,710	719,940
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	19,690	19,690
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	822,950	718,625
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	46,470	42,725
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	3,196,065	3,237,235
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	7,651,685	7,755,725
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	176,675	176,480
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	729,855	640,690
AG-D	City or town lots and acreages classified as agricultural.	212,710	196,810
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	43,935	29,275
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	122,415	117,600
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		9,630
NA-D	Lots and acreages in city or town.	1,313,135	1,321,930
NA-D1	Improvements and structures on city or town lots and acreages.	10,457,590	9,895,093
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	288,865	293,940
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	3,247,915	3,567,235
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	3,735	3,735
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	254,605	242,065
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.		
	TOTAL (less exemptions)	126,533,745	116,785,800
	EXEMPTIONS	4,848,130	4,873,350

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	143,221	158,148
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	5,050,784	5,210,553
Telephone (within)	(SDCL 10-33)	316,486	301,357
Telegraph	(SDCL 10-34)	138	126
Telephone (without)		460,620	465,402

County taxable percentage for 1985 .... 45%A/46%N

County taxable percentage for 1986 .... 46%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Brantford	28-3/14-2	4,771,514	2.10	10,020.18
Castlewood	28-1	5,395,956	.93	5,018.24
Cleveland	28-3	3,142,720	.95	2,985.58
Dempster	28-1,2	4,858,197	1.96	9,522.06
Dixon	28-3	2,923,249	1.03	3,010.95
Estelline	28-2	6,314,802	.95	5,999.06
Florence	28-1,3	2,858,573	4.20	12,006.00
Garfield	28-3	3,050,025	1.31	3,995.53
Hamlin	28-1/14-5/19-2	4,851,749	1.03	4,997.30
Hayti	28-3	2,701,781	2.59	6,997.61
Norden	28-3/38-1	6,155,297	.97	5,970.64
Opdahl	28-3	3,156,333	2.38	7,512.07
Oxford	28-1,3/14-4	4,730,773	1.90	8,988.47
TOTAL	x x x x x x	54,910,969	x x x	87,023.69

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2/]
Castlewood	28-1	10,430,893	7,541,363	21.58	28.71	441,611.21
Estelline	28-2	5,252,445	4,820,241	21.12	29.04	250,911.43
Hamlin	28-3	23,792,846	9,047,140	26.17	40.03	984,815.78
†Henry	14-2	208,779	7,607	15.30	20.99	3,353.99
†Watertown	14-4	1,829,709	290,327	19.71	27.14	43,943.05
†Waverly	14-5	23,481	—	17.20	—	403.87
†Arlington	38-1	24,770	47,562	26.67	39.37	2,533.13
†Clear Lake	19-2	9,384	—	27.27	—	255.90
TOTAL:		41,572,307	21,754,240			1,727,828.36

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Bryant	28-3	1,084,243	26.43	28,656.55
Castlewood	28-1	1,993,225	19.67	39,206.74
Estelline	28-2	1,823,834	27.63	50,392.53
Hayti	28-3	1,461,349	28.68	41,911.49
Hazel	28-3	361,124	17.83	6,438.84
Lake Norden	28-3	1,168,673	31.38	36,672.95
TOTAL:		7,892,448	x x x x x x x x	203,279.10
Sub-Dist. Conservancy-Total:		62,803,417	.11	6,908.38
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				6,388.82

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	10.31	647,503.23
SNOW REMOVAL	x x x x x x x x x x x x x x x	.36	22,609.23
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x	.07	4,396.24
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	62,803,417	10.74	674,508.70
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	460,620	38.95	17,941.15
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x x x		692,449.85
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			2,723,878.20

MOBILE HOMES

Number 161

Full & True Value. 730,893

Taxable Value 215,562

Taxes. 14,549.10

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	3.19	%
Schools:	63.43	%
Cities & Towns:	7.46	%
Subdistricts:	.26	%
Rural Fire Districts:		%
Special Assessments:	.24	%
County:	25.42	%

COUNTY . . . . HAMLIN

HAND ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	139,429,368	139,660,342
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,893,819	1,904,050
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	5,361,568	5,330,884
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	121,234	20,415
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	19,819	–
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	27,056	23,516
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	49,555	10,180
NA-C	Platted lots and acreages without corporate limits.	288,615	281,030
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	1,662,216	1,509,033
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	159,972	154,640
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,275,646	961,266
AG-D	City or town lots and acreages classified as agricultural.	–	100,909
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	–	19,819
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	–	4,447
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	–	39,375
NA-D	Lots and acreages in city or town.	2,760,557	2,740,520
NA-D1	Improvements and structures on city or town lots and acreages.	12,180,658	12,329,795
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,148,887	1,149,596
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	6,178,127	6,501,702
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	14,390	15,053
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	60,620	77,685
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	–	1,880
NA-LS1	Improvements and structures within corporate limits on leased site land.	17,740	25,392
NA-LSO1	Improvements and structures without corporate limits on leased site land.	61,166	61,166
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	67,806	67,806
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	34,711	32,831
	TOTAL (less exemptions)	172,813,620	173,023,332
	EXEMPTIONS	4,924,172	4,895,649

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	89,466	156,911
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	246,542	435,895
Telephone (within)	(SDCL 10-33)	282,023	439,225
Telegraph	(SDCL 10-34)	25	38
Telephone (without)		414,233	677,041

County taxable percentage for 1985 . . . . . 35% . . . .

County taxable percentage for 1986 . . . . . 60% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Alpha	29-1	1,484,972	3.03	4,499.47
Bates	29-1	1,155,476	3.46	3,997.95
Burdette	29-1/2-4/56-5	1,510,165	4.64	7,007.17
Campbell	29-1	1,174,302	1.28	1,503.11
Carlton	29-1	1,394,849	3.59	5,007.51
Cedar	29-1	1,046,835	1.91	1,999.45
Como	29-1	1,049,195	—	—
Florence	29-1,2	1,471,635	1.70	2,501.78
Gilbert	29-1/2-4	1,557,320	5.00	7,786.60
Glendale	29-1	1,099,516	3.63	3,991.24
Grand	29-1/2-4	1,559,532	6.00	9,357.19
Greenleaf	29-1	1,273,064	3.14	3,997.42
Hiland	29-1/2-4	1,237,986	3.23	3,998.69
Holden	29-1	1,516,834	4.29	6,507.22
Hulbert	29-1/2-4	1,292,066	2.32	2,997.59
Linn	29-1/56-4	1,201,137	2.50	3,002.84
Logan	29-1	1,487,550	2.35	3,495.74
Miland	29-1	1,347,995	3.71	5,001.06
Miller	29-1	2,345,280	2.13	4,995.45
Mondamin	29-1	1,141,463	1.31	1,495.32
Ohio	29-1	1,207,814	.83	1,002.49
Park	29-1,2/24-2/56-4	1,352,257	.37	500.34
Pearl	29-1/2-4	1,296,964	.77	998.66
Plato	56-4	1,264,186	3.00	3,792.56
Pleasant Valley	29-1	1,064,339	.47	500.24
Ree Heights	29-1	1,253,864	3.19	3,999.83
Riverside	29-1	1,170,209	2.56	2,995.74
Rockdale	29-1	1,095,967	3.00	3,287.90
Rose Hill	29-1/2-4	1,177,217	2.55	3,001.90
Spring Hill	29-1	870,198	2.30	2,001.46
Spring Lake	29-1	1,154,099	1.73	1,996.59
St. Lawrence	29-1	1,508,100	4.97	7,495.26
Wheaton	56-4,5	1,358,122	4.05	5,500.39
York	29-1	1,507,407	4.98	7,506.89
TOTAL	x x x x x x	44,627,915	x x x	127,723.05

SCHOOLS[1]	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2]
		AG	NON—AG	AG	NON-AG	
Miller	29-1	34,904,835	10,693,590	25.75	41.75	1,364,517.14
Polo	29-2	4,855,252	275,967	16.13	24.26	85,010.17
†Redfield	56-4	6,288,342	305,765	26.05	40.05	176,057.21
†Tulare	56-5	1,196,420	77,156	24.72	38.18	32,521.24
†Wessington	2-4	5,384,945	532,621	17.63	24.41	107,937.95
†Faulkton	24-2	1,679,047	50,917	22.24	34.99	39,123.63
TOTAL:		54,308,841	11,936,016			1,805,167.34

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Miller	29-1	7,644,178	19.10	146,003.80
Ree Heights	29-1	176,702	15.00	2,650.53
St. Lawrence	29-1	580,922	16.45	9,556.17
Hurlbert Annex	2-4	52,760	32.14	1,695.71
TOTAL:		8,454,562	x x x x x x x x	159,906.21
Sub-Dist. Conservancy-Total:		61,100,119	.80	48,880.10
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	7.98	487,578.95
SNOW REMOVAL	x x x x x x x x x x x x x x x	1.51	92,261.18
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	1.33	81,263.16
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	61,100,119	10.82	661,103.29
SECONDARY ROAD	8,017,642	6.58	52,756.08
FIRE FIGHT PUR(34-31-3)	61,100,119	.22	13,442.03
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	414,233	42.88	17,762.31
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		745,063.71
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 198[illegible] Recap)			2,886,740.41

MOBILE HOMES

Number	144
Full & True Value	879,772
Taxable Value	216,415
Taxes	12,617.95

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	4.43 %
Schools:	62.53 %
Cities & Towns:	5.54 %
Subdistricts:	1.69 %
Rural Fire Districts:	%
Special Assessments:	%
County:	25.81 %

COUNTY .... HAND

HANSON COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	70,990,780	70,988 240
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	995,360	1,036,535
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	3,540,000	3,575,635
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	210,890	211,865
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	421,745	389,505
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	42,145	36,870
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	405,660	376,825
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	810	810
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	18,675	18,675
NA-C	Platted lots and acreages without corporate limits.	139,440	174,815
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	812,415	902,810
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	159,135	162,605
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	726,430	724,830
AG-D	City or town lots and acreages classified as agricultural.	254,605	254,605
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	20,135	22,165
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	60,950	60,950
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	465,255	464,785
NA-D1	Improvements and structures on city or town lots and acreages.	4,967,840	4,977,465
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	134,645	133,220
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	1,457,485	1,479,295
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	22,475	19,395
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	130,730	148,105
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	587,290	614,870
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	148,200	149,800
	TOTAL (less exemptions)	86,713,095	86,924,675
	EXEMPTIONS	3,600,780	3,580,860

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	679,850	682,908
Telephone (within)	(SDCL 10-33)	46,959	43,291
Telegraph	(SDCL 10-34)		
Telephone (without)		400,403	391,765

County taxable percentage for 1985 .... 47%

County taxable percentage for 1986 .... 47%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Beulah	30-1,2/17-2	3,010,003	2.66	8,006.61
Edgerton	30-1,2	3,296,499	4.15	13,659.72
Fairview	30-1/48-1/17-2	3,078,937	2.44	7,512.61
Hanson	17-2/30-1	3,412,599	2.63	8,975.13
Jasper	30-1	3,150,884	3.17	7,988.30
Pleasant	30-1,2	3,210,405	4.67	14,992.50
Plano	17-2	2,961,898	1.69	5,005.61
Rosedale	30-1/17-1,2	2,980,601	2.85	8,494.71
Springlake	30-1/48-1	3,073,534	1.93	5,931.92
Taylor	30-1,2/43-6	3,347,415	3.58	11,983.75
Wayne	30-1/17-2	3,038,386	1.65	5,013.34
Worthen	30-1/17-1,2	2,988,134	1.67	4,990.18
TOTAL	x x x x x x	37,544,295	x x x	104,554.47

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Hanson	30-1	19,641,869	3,775,760	23.77	33.08	591,665.63
Emery	30-2	4,493,768	2,117,762	22.95	31.54	169,926.18
†Mitchell	17-2	7,510,015	1,758,036	22.27	32.16	228,506.71
†Ethan	17-1	3,622,615	364,624	18.42	31.12	78,056.66
†Bridgewater	43-6	74,773	4,459	20.79	31.10	1,693.20
†Canova	48-1	865,846	142,578	15.34	20.54	16,210.34
TOTAL:		36,208,886	8,162,619			1,086,058.72

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Alexandria	30-1	1,938,384	32.65	63,288.24
Emery	30-2	1,600,911	34.98	55,999.87
Farmer	30-1	79,001	2.53	199.87
Fulton	30-1	319,373	16.27	5,196.20
TOTAL:		3,937,669	x x x x x x x x x	124,684.18
Sub-Dist. Conservancy-Total:		41,481,964	.17	7,051.00
Rur Fire Prot. Dist(34-31A-21)		279,649	.25	69.90
Special Assessments:				60.00

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	13.24	549,221.20
SNOW REMOVAL	x x x x x x x x x x x x x x x	.24	9,955.68
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	41,481,964	13.48	559,176.88
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	400,403	41.99	16,812.92
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x	x x x x x x x x x x	575,989.80
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 198 Recap)			1,898,468.07

MOBILE HOMES

Number . . . . 48 . . . . . .

Full & True Value. . . . . . 273,024 . . . . . .

Taxable Value . . . . 73,504 . . . . . .

Taxes. . . . . 4,456,25 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	5.51	%
Schools:	57.21	%
Cities & Towns:	6.57	%
Subdistricts:	.37	%
Rural Fire Districts:		%
Special Assessments:		%
County:	30.34	%

COUNTY . . . . HANSON . . . .

HARDING .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	91,415,448	91,411,315
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,436,440	1,518,847
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	3,655,020	3,687,131
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	20,157	13,241
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	–	6,897
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	27,920	28,235
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	–	90
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	7,418	17,145
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	69,330	125,910
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	1,810	1,884
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	123,330	123,330
AG-D	City or town lots and acreages classified as agricultural.		
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	–	1,569
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	–	9,550
NA-D	Lots and acreages in city or town.	285,685	292,280
NA-D1	Improvements and structures on city or town lots and acreages.	3,135,489	3,256,067
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	94,548	90,358
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	1,572,865	1,543,127
NA-M	Mineral Interests.		1,149,383
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	7,176,470	8,803,280
	TOTAL (less exemptions)	109,021,930	112,079,639
	EXEMPTIONS	2,603,628	2,625,343

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	554,096	581,937
Telephone (within)	(SDCL 10-33)	20,190	19,736
Telegraph	(SDCL 10-34)		
Telephone (without)		155,281	164,098

County taxable percentage for 1985 . . . . 30%

County taxable percentage for 1986 . . . . 30%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2/]
		AG	NON—AG	AG	NON-AG	
Harding	31-1	27,861,613	5,419,252	18.26	23.65	636,918.34
TOTAL:		27,861,613	5,419,252			636,918.34

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Buffalo	31-1	1,473,709	26.13	38,508.02
Camp Crook	31-1	84,804	45.00	3,816.18
TOTAL:		1,558,513	x x x x x x x x x	42,324.20
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				18,821.33

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	12.94	430,654.39
SNOW REMOVAL	x x x x x x x x x x x x x x x	1.91	63,566.45
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	33,280,865	14.85	494,220.84
SECONDARY ROAD	31,722,352	.74	23,474.54
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	155,281	34.51	5,358.74
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		523,054.12
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 198[illegible] Recap)			1,221,117.99

MOBILE HOMES

Number	126
Full & True Value	991,417
Taxable Value	216,539
Taxes	11,835.02

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:		%
Schools:	52.16	%
Cities & Towns:	3.47	%
Subdistricts:		%
Rural Fire Districts:		%
Special Assessments:	1.54	%
County:	42.83	%

COUNTY HARDING

HUGHES ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	75,392,995	75,382,357
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	2,820,650	2,975,410
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	3,557,200	3,531,135
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	1,766,145	1,767,415
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	7,139,305	7,366,220
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	247,355	256,880
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	926,100	917,235
AG-D	City or town lots and acreages classified as agricultural.	381,910	349,500
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	184,450	190,170
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	37,410	38,675
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	32,331,565	32,234,295
NA-D1	Improvements and structures on city or town lots and acreages.	104,917,105	105,927,420
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	14,942,010	14,726,435
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	61,760,005	62,228,400
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	53,395	37,965
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	767,585	1,043,900
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	23,780	37,830
	TOTAL (less exemptions)	307,248,965	309,011,242
	EXEMPTIONS	1,608,525	1,588,820

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	308,324	300,971
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	134,381	135,862
Telephone (within)	(SDCL 10-33)	4,364,802	3,677,322
Telegraph	(SDCL 10-34)	10,626	9,596
Telephone (without)		822,508	760,260

County taxable percentage for 1985 ....51%A/45%N........

County taxable percentage for 1986 ....45%..............

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x x		x x x	

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON–AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Harrold	32-1	13,108,832	1,238,631	12.82	14.84	186,436.51
Pierre	32-2	18,171,513	104,027,127	27.40	39.80	4,654,087.36
†Sully Buttes	58-2	7,786,150	1,850,344	22.80	33.58	241,142.49
TOTAL:		39,066,495	107,116,102			5,081,666.36

†OVERLAP SCHOOL DISTRICT · Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Blunt	58-2	1,936,515	12.91	25,000.41
Harrold	32-1	766,524	19.57	15,000.87
Pierre	32-2	98,857,240	8.24	814,583.66
TOTAL:		101,560,279	x x x x x x x x x	854,584.94
Sub-Dist. Conservancy-Total:				67,913.67
Rur Fire Prot. Dist(34-31A-21)		48,954,209	.86	42,100.62
Special Assessments:				337,419.24

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	6.63	979,989.91
SNOW REMOVAL	x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB–TOTAL:	147,811,449	6.63	979,989.91
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	822,508	31.42	25,843.20
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		1,005,833.11
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			7,389,517.94

MOBILE HOMES

Number	624
Full & True Value	4,307,613
Taxable Value	1,987,556
Taxes	90,703.76

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:		%
Schools:	68.77	%
Cities & Towns:	11.56	%
Subdistricts:	.92	%
Rural Fire Districts:	.57	%
Special Assessments:	4.57	%
County:	13.61	%

COUNTY HUGHES

HUTCHINSON COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	143,099,961	143,171,887
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	5,901,235	5,994,850
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	10,870,490	11,072,987
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	119,705	119,705
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	233,599	134,119
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	53,930	60,615
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	176,905	145,230
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	10,725	10,225
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	101,600	101,600
NA-C	Platted lots and acreages without corporate limits.	360,615	373,913
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	2,387,206	2,444,826
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	345,455	348,735
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	2,674,240	2,760,255
AG-D	City or town lots and acreages classified as agricultural.	46,890	46,890
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	11,770	11,770
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	57,420	57,420
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	3,635,385	3,646,710
NA-D1	Improvements and structures on city or town lots and acreages.	31,105,205	31,353,051
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,197,855	1,192,520
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	7,847,935	7,815,814
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	6,030	60,03
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	1,043,605	1,099,895
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	205,385	182,270
	TOTAL (less exemptions)	211,493,146	212,151,317
	EXEMPTIONS	7,995,660	7,986,775

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	1,726,824	1,815,616
Telephone (within)	(SDCL 10-33)	643,817	585,673
Telegraph	(SDCL 10-34)		
Telephone (without)		534,242	509,459

County taxable percentage for 1985 . . . . . . 55% . . . .

County taxable percentage for 1986 . . . . . . 55% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Capital	33-2/4-3	3,762,737	2.13	8,015.93
Clayton	33-1,3/43-6/30-2	5,041,249	1.98	9,983.47
Cross Plains	33-3	2,838,143	2.11	5,989.36
Fair	33-4/4-3	3,765,621	2.50	9,415.22
Foster	33-3	2,733,498	1.10	3,007.63
German	33-3,4	3,884,872	2.57	9,985.55
Grandview	33-1	5,562,564	2.34	13,018.30
Kassel	33-1,2	4,063,554	1.60	6,503.06
Kaylor	33-4/4-3	4,550,227	2.20	10,021.21
Kulm	33-3,4/21-3	3,522,363	2.84	10,004.51
Liberty	33-3	3,935,200	2.16	8,501.20
Milltown	33-3	. 514,790	2.50	8,788.40
Molan	33-1,2	4,447,321	2.25	10,007.80
Oak Hollow	33-4	2,877,928	4.52	13,009.22
Pleasant	33-1/43-6/30-2	3,246,607	2.46	7,987.70
Sharon	33-3,4/4-3	3,751,021	3.00	11,254.44
Silver Lake	33-1/43-6	3,676,108	1.36	5,000.61
Starr	33-3	2,989,319	2.68	8,012.27
Susquehanna	33-3	4,204,546	1.90	7,989.96
Swee	33-2	4,993,033	2.40	11,984.70
Valley	33-1,2	5,031,797	2.38	11,977.12
Wittenberg	33-1,2,3/4-3	6,074,508	1.32	8,019.85
Wolf Creek	33-1	4,155,176	2.89	12,009.85
TOTAL	x x x x x x	92,622,182	x x x	210,478.36

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON–AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Freeman	33-1	17,571,135	11,076,627	20.68	29.01	684,715.68
Menno	33-2	15,575,703	5,866,286	17.70	25.00	422,358.54
Parkston	33-3	24,020,085	12,947,219	20.08	31.11	885,127.06
Tripp	33-4	11,042,167	5,117,587	24.39	39.70	472,493.70
†Scotland	4-3	7,240,360	947,291	27.87	43.46	242,961.90
†Delmont	21-3	413,174	17,870	28.21	43.43	12,431.96
†Emery	30-2	2,427,108	166,295	22.95	31.54	60,948.10
†Bridgewater	43-6	2,806,414	217,546	20.79	31.10	65,112.02
TOTAL:		81,096,146	36,356,721			2,846,148.96

†OVERLAP SCHOOL DISTRICT Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Dimock	33-3	766,117	7.83	5,999.15
Freeman	33-1	7,961,822	19.22	153,030.10
Menno	33-2	3,709,532	24.26	89,995.50
Olivet	33-2	366,994	16.35	6,000.93
Parkston	33-3	9,138,067	25.25	230,740.66
Tripp	33-4	4,128,321	41.25	170,296.00
TOTAL:		26,070,853	x x x x x x x x	656,062.34
Sub-Dist. Conservancy-Total:		118,693,035	.19	22,551.67
Rur Fire Prot. Dist(34-31A-21)				23,736.20
Special Assessments:				1,304.62
COUNTY PURPOSES		x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x	11.21	1,330,590.75
SNOW REMOVAL		x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x	.69	81,900.20
COURTHOUSE JAIL BLDG.		x x x x x x x x x x x x x x x		
AG BUILDING		x x x x x x x x x x x x x x x		
HOSPITAL BUILDING		x x x x x x x x x x x x x x x		
BOND REDEMPTION		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
SUB–TOTAL:		118,693,035	11.90	1,412,490.95
SECONDARY ROAD				
FIRE FIGHT PUR(34-31-3)				
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		534,242	36.66	19,585.31
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x x x x x x x x x x		1,432,076.26
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1983 Recap)				5,192,358.41

MOBILE HOMES

Number . . . . 165 . . . . . .

Full & True Value. . . . . 1,019,143 . . . .

Taxable Value . . . . 422,375 . . . .

Taxes. . . . . 23,100.12 . . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	4.05	%
Schools:	54.81	%
Cities & Towns:	12.64	%
Subdistricts:	.43	%
Rural Fire Districts:	.46	%
Special Assessments:	.03	%
County:	27.58	%

COUNTY . . . . HUTCHINSON . . . .

..........HYDE..........COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	62,051,240	62,044,985
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	498,545	533,740
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	2,199,925	2,223,240
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	3,315	5,860
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	17,415	17,245
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	195,065	205,645
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	25,585	25,665
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	177,200	177,880
AG-D	City or town lots and acreages classified as agricultural.	71,820	71,530
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	18,805	18,805
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	35,075	36,425
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	471,495	471,890
NA-D1	Improvements and structures on city or town lots and acreages.	4,561,440	4,556,515
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	129,070	128,820
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	2,134,785	2,128,485
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	430	430
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	13,360	13,360
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.		
	TOTAL (less exemptions)	72,604,570	72,660,520
	EXEMPTIONS	1,142,515	1,182,270

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	46,542	47,980
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	231,450	239,751
Telephone (within)	(SDCL 10-33)		
Telegraph	(SDCL 10-34)		
Telephone (without)		80,261	49,316

County taxable percentage for 1985 . . . . . .32%A/38%N. .

County taxable percentage for 1986 . . . . . .32%A/38%N. .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Dewey	34-1	813,516	—	—
Valley	34-1	886,115	.56	496.23
Wm. Hamilton	34-1	945,556	.53	501.15
TOTAL	x x x x x x	2,645,187	x x x	997.38

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON--AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Hyde	34-1	19,524,913	4,019,539	28.07	43.91	722,793.18
†Faulkton	24-2	600,949	34,188	22.24	34.99	14,561.32
†Miller	29-1	47,473	17,975	27.10	43.10	2,061.26
TOTAL:		20,173,335	4,071,702			739,415.76

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Highmore	34-1	2,975,282	46.04	136,982.00
TOTAL:		2,975,282	x x x x x x x x x	136,982.00
Sub-Dist. Conservancy-Total:				18,740.82
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	10.26	247,371.48
SNOW REMOVAL	x x x x x x x x x x x x x x x x	1.37	33,031.10
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	24,110,279	11.63	280,402.58
SECONDARY ROAD	18,489,810	3.78	69,891.48
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	80,261	44.74	3,590.88
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		353,884.94
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 198 Recap)			1,250,020.90

MOBILE HOMES

Number . . . . 62 . . . . .

Full & True Value. . . . . . . 298,151 . . . . .

Taxable Value . . . . 64,610 . . . . .

Taxes . . . . 5,227.18 . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships: .08 %
Schools: 59.15 %
Cities & Towns: 10.96 %
Subdistricts: 1.50 %
Rural Fire Districts: ______ %
Special Assessments: ______ %
County: 28.31 %

HYDE COUNTY . . . .

JACKSON COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	54,386,130	54,771,570
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	694,470	771,905
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	2,263,510	2,304,610
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	272,500	274,500
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	64,075	63,735
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	69,850	69,850
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	7,570	8,570
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	29,100	115,900
AG-D	City or town lots and acreages classified as agricultural.	158,950	156,680
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	4,800	4,800
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	570,160	570,920
NA-D1	Improvements and structures on city or town lots and acreages.	3,176,605	3,269,955
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	364,600	365,680
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	2,269,500	2,316,300
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	147,175	188,725
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.		
	TOTAL (less exemptions)	64,478,995	65,253,700
	EXEMPTIONS	1,643,215	1,597,845

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	34,449	36,969
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)		
Telephone (within)	(SDCL 10-33)	32,211	31,481
Telegraph	(SDCL 10-34)		
Telephone (without)		210,234	253,048

County taxable percentage for 1985 . . . . . . 40% . . . . . .

County taxable percentage for 1986 . . . . . . 40% . . . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Grandview	35-1/27-1	508,089	—	—
Interior	35-1	640,890	—	—
Jewett	35-1/27-1	738,765	—	—
Little Buffalo	35-1	374,805	.54	202.39
Wall	35-1	391,500	.72	281.88
Weta	35-1	411,210	4.51	1,858.67
TOTAL	x x x x x x	3,065,259	x x x	2,342.94

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Kadoka	35-1	18,485,600	3,564,031	14.05	18.10	324,231.64
†Haakon	27-1	1,262,685	129,274	30.09	45.19	43,836.09
†Midland	27-2	1,103,065	104,615	25.49	41.49	32,457.61
TOTAL:		20,851,350	3,797,920			400,525.34

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Belvidere	35-1	145,140	41.34	6,000.09
Cottonwood	27-1	29,695	—	—
Interior	35-1	114,425	45.00	5,149.13
Kadoka	35-1	2,419,801	16.25	39,321.77
TOTAL:		2,709,061	x x x x x x x x x	50,470.99
Sub-Dist. Conservancy-Total:		14,261,980	.42	5,990.03
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	7.71	199,336.27
SNOW REMOVAL	x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		
COURTHOUSE-JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	25,854,250	7.71	199,336.27
SECONDARY ROAD	20,079,930	4.58	91,966.08
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	210,234	27.17	5,712.06
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x x x		297,014.41
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			756,343.71

MOBILE HOMES

Number	152
Full & True Value	681,125
Taxable Value	271,530
Taxes	14,290,01

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	.31 %
Schools:	52.96 %
Cities & Towns:	6.67 %
Subdistricts:	.79 %
Rural Fire Districts:	%
Special Assessments:	%
County:	39.27 %

COUNTY . . . . JACKSON . . . .

..........JERAULD.......................COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	56,979,240	56,966,690
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,595,945	1,658,450
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	1,893,025	1,877,430
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	87,755	94,435
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	710	710
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	153,990	186,085
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	1,370	1,370
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	1,150	1,150
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	6,135	6,135
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	7,230	7,230
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	61,990	61,990
AG-D	City or town lots and acreages classified as agricultural.	304,270	303,390
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	8,545	16,345
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	309,475	313,270
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	—	7,390
NA-D	Lots and acreages in city or town.	1,105,085	1,108,720
NA-D1	Improvements and structures on city or town lots and acreages.	6,476,900	6,469,500
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	293,490	293,365
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	2,334,140	2,377,820
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	5,820	5,820
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	53,720	55,605
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	1,125	—
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	160	160
NA-LSO1	Improvements and structures without corporate limits on leased site land.	13,645	7,960
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	543,870	633,410
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	11,720	11,720
	TOTAL (less exemptions)	72,250,505	72,466,150
	EXEMPTIONS	2,625,080	2,576,025

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	59,964	72,364
Telephone (within)	(SDCL 10-33)	257,825	265,659
Telegraph	(SDCL 10-34)		
Telephone (without)		219,063	204,902

County taxable percentage for 1985 ....35%.........

County taxable percentage for 1986 ....40%.........

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Alpena	36-1,2	1,568,237	1.91	2,995.34
Anina	36-2	1,334,165	.75	1,000.62
Blaine	36-2/55-4	1,809,272	1.88	3,401.44
Chery	36-2	1,361,777	1.11	1,511.58
Crow	36-2	1,268,669	-	—
Crow Lake	36-2	1,258,152	1.59	2,000.46
Dale	36-1,2	1,507,603	1.33	2,005.12
Franklin	36-1,2/55-4	1,694,714	2.95	4,999.40
Harmony	36-2	1,262,814	2.38	3,005.50
Logan	7-2/36-2	1,089,281	.92	1,002.14
Marlar	36-2	1,216,404	—	—
Media	36-2	1,242,887	4.02	4,996.40
Pleasant	36-2	1,404,985	1.78	2,500.88
Viola	36-2	1,585,967	.95	1,506.66
Wess. Springs	36-2	1,730,493	1.73	2,993.76
TOTAL	x x x x x x	21,335,420	x x x	33,919.30

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Alpena	36-1	1,976,534	487,320	25.82	41.82	71,413.88
Wessington Springs	36-2	20,101,390	5,019,432	26.23	39.92	727,634.98
†Woonsocket	55-4	966,344	33,016	26.45	41.27	26,922.32
†Kimball	7-2	27,610	7,541	23.25	34.19	899.76
TOTAL:		23,071,878	5,547,309			827,141.70

†OVERLAP SCHOOL DISTRICT – Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Alpena	36-1	470,301	29.77	14,000.86
Lane	36-2	156,865	25.50	4,000.06
Wessington Springs	36-2	3,642,879	26.90	97,993.44
TOTAL:		4,270,045	x x x x x x x x x	115,994.36
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)		2,926,605	1.21	3,541.20
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	17.30	442,974.54
SNOW REMOVAL	x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	.59	15,107.22
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	25,605,465	17.89	458,081.76
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	219,063	49.45	10,832.66
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		468,914.42
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			1,449,510.98

MOBILE HOMES

Number . . . . 67 . . . . . .

Full & True Value . . . . 465,180 . . . . . .

Taxable Value . . . . 125,748 . . . . . .

Taxes . . . . 10,392.17 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	2.34	%
Schools:	57.06	%
Cities & Towns:	8.00	%
Subdistricts:		%
Rural Fire Districts:	.25	%
Special Assessments:		%
County:	32.35	%

COUNTY . . . . JERAULD . . . .

JONES COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	50,303,230	50,340,755
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,373,340	1,475,260
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	2,387,965	2,459,780
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	15,360	15,360
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	36,065	46,810
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	16,230	22,055
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	58,005	60,890
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	1,435	2,530
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	66,405	92,455
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	5,320	5,005
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	169,990	158,710
AG-D	City or town lots and acreages classified as agricultural.	70,560	76,010
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	81,940	83,770
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	97,305	92,735
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	804,695	817,830
NA-D1	Improvements and structures on city or town lots and acreages.	3,050,570	3,129,450
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	530,795	595,115
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	2,450,540	2,381,765
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	2,990	2,990
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	20,715	27,340
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	1,825	3,280
NA-LSO1	Improvements and structures without corporate limits on leased site land.	640	640
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	249,280	253,260
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	7,750	7,750
	TOTAL (less exemptions)	61,802,950	62,151,545
	EXEMPTIONS	1,415,225	1,473,210

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	54,063	55,737
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)		
Telephone (within)	(SDCL 10-33)	241,034	226,344
Telegraph	(SDCL 10-34)		
Telephone (without)		624,493	614,809

County taxable percentage for 1985 . . . . 60% . . . .

County taxable percentage for 1986 . . . . 60% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Buffalo	37-3	1,472,720	5.00	7,363.60
Draper	37-3	1,825,430	.55	1,003.98
Dunkel	37-3	1,398,715	—	—
Grandview	37-3	843,210	.89	750.46
Highland	37-3	1,415,220	2.12	3,000.26
Kolls	37-3	1,342,845	5.00	6,714.22
Morgan	37-3	1,322,700	.38	502.62
Mullen	37-3	907,280	2.20	1,996.02
Mussman	37-3	1,124,815	.44	494.92
Okaton	37-3	1,518,580	.99	1,503.38
Richland	37-3	339,180	—	—
South Creek	27-2/37-3	1,068,440	1.87	1,997.98
Scovil	37-3	1,519,560	1.00	1,519.36
Union	37-3	1,306,580	5.00	6,532.90
Virgil	37-3	1,680,265	1.00	1,680.26
Westover	37-3	827,610	—	—
Williams Creek	37-3	2,779,680	.72	2,001.36
Zickrick	37-3	934,110	1.07	999.50
TOTAL	x x x x x x	23,626,940	x x x	38,061.02

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2/]
Jones County	37-3	30,271,450	6,147,702	19.76	27.15	765,073.96
†Midland	27-2	519,845	69,775	25.49	41.49	16,145.80
TOTAL:		30,791,295	6,217,477			781,219.76

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Draper	37-3	605,224	—	—
Murdo	37-3	4,040,110	15.38	62,136.89
TOTAL:		4,645,334	x x x x x x x x x	61,136.89
Sub-Dist. Conservancy-Total:		37,376,837	.37	13,829.43
Rur Fire Prot. Dist(34-31A-21)				9,969.62
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	10.37	387,597.79
SNOW REMOVAL	x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	37,376,837	10.37	387,597.79
SECONDARY ROAD	9,104,563	.88	8,012.01
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	624,493	32.49	20,289.78
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		415,899.58
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			1,321,116.30

MOBILE HOMES

Number . . . . 75 . . . . .

Full & True Value. . . . . . 484,036 . . . . .

Taxable Value . . . . 149,387 . . . . .

Taxes . . . . 8,629.19 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	2.88	%
Schools:	59.13	%
Cities & Towns:	4.70	%
Subdistricts:	1.05	%
Rural Fire Districts:	.76	%
Special Assessments:		%
County:	31.48	%

COUNTY . . . . JONES . . . .

KINGSBURY COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	98,013,425	98,007,140
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	4,190,155	4,174,420
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	6,795,725	6,883,410
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	3,025	3,025
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	74,855	71,485
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	21,595	21,595
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	26,365	26,365
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	26,795	26,795
NA-C	Platted lots and acreages without corporate limits.	126,285	127,380
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	1,327,175	1,346,795
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	48,255	48,255
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,078,325	1,093,740
AG-D	City or town lots and acreages classified as agricultural.	414,910	413,495
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	40,885	37,745
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	187,130	187,130
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	2,870	2,870
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	1,987,640	1,985,750
NA-D1	Improvements and structures on city or town lots and acreages.	15,325,930	15,386,825
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	858,325	866,315
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	8,878,100	8,877,085
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	7,020	7,020
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	102,930	115,890
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	1,380	1,380
NA-LS1	Improvements and structures within corporate limits on leased site land.	7,555	36,575
NA-LSO1	Improvements and structures without corporate limits on leased site land.	1,215	1,215
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	875,865	881,265
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	281,360	298,610
	TOTAL (less exemptions)	140,705,095	140,929,575
	EXEMPTIONS	6,087,940	6,146,825

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	233,604	240,082
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	3,038,010	3,029,111
Telephone (within)	(SDCL 10-33)	987,539	1,143,027
Telegraph	(SDCL 10-34)		
Telephone (without)		570,742	696,418

County taxable percentage for 1985 . . . . . 49% . . . .

County taxable percentage for 1986 . . . . . 49% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Badger	38-1,3/28-3	4,306,217	3.72	16,019.13
Baker	38-2,3	5,244,618	4.96	26,013.30
Denver	38-1,3	5,318,034	.94	4,998.95
DeSmet	38-2,3	4,839,803	4.13	19,988.39
Esmond	2-3/38-2/48-2	3,908,617	1.28	5,003.03
Hartland	38-2,3/28-3	4,701,673	3.40	15,985.69
Iroquois	2-3	2,219,725	4.51	10,010.96
LeSueur	2-3/38-2	3,598,840	4.86	17,490.36
Manchester	2-3/38-2	2,914,766	2.74	7,986.46
Mathews	38-2,4/48-2	4,712,000	2.55	12,015.60
Spirit Lake	38-2,3/12-3	3,722,221	2.69	10,012.77
Spring Lake	38-1,3,4	6,821,871	6.00	40,931.23
Whitewood	38-2,3,4	3,804,735	4.99	18,985.63
TOTAL	x x x x x x	56,113,120	x x x	205,441.50

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Arlington	38-1	8,548,187	5,779,670	26.67	39.37	455,525.76
DeSmet	38-2	14,899,636	7,741,676	26.11	39.79	697,070.79
Lake Preston	38-3	12,672,829	6,043,045	25.87	38.64	561,349.35
Oldham	38-4	5,400,103	1,518,291	15.19	22.38	116,006.91
†Iroquois	2-3	6,991,503	1,705,511	22.15	34.24	213,258.49
†Willow Lake	12-3	209,467	36,058	28.51	42.97	7,521.31
†Hamlin	28-3	537,879	62,456	26.17	40.03	16,576.40
†Carthage	48-2	3,144,323	77,397	6.43	6.43	20,715.66
TOTAL:		52,403,927	22,964,104			2,088,024.67

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Arlington	38-1	4,483,919	14.95	67,034.59
Badger	38-1	463,354	—	—
Bancroft	38-2	198,815	12.57	2,499.10
DeSmet	38-2	5,356,377	26.55	142,211.81
Erwin	38-3	245,048	10.20	2,429.49
Hetland	38-3	227,876	8.78	2,000.75
Iroquois	2-3	1,015,161	33.40	33,906.38
Lake Preston	38-3	4,396,839	25.64	112,734.95
Oldham	38-4	704,145	23.56	16,589.66
TOTAL:		17,091,534	x x x x x x x x x	379,476.73
Sub-Dist. Conservancy-Total:		73,204,654	.11	8,052.51
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES		MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	6.59	482,418.67
SNOW REMOVAL	x x x x x x x x x x x x x x x	1.74	127,376.10
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	1.48	108,342.89
COURTHOUSE-JAIL BLDG.	x x x x x x x x x x x x x x x	.30	21,961.40
AG BUILDING	x x x x x x x x x x x x x x x	.05	3,660.23
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	73,204,654	10.16	743,759.29
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	570,742	39.47	22,527.19
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		766,286.48
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			3,447,281.89

MOBILE HOMES

Number	145
Full & True Value	584,807
Taxable Value	219,386
Taxes	14,740.47

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	5.96 %
Schools:	60.57 %
Cities & Towns:	11.01 %
Subdistricts:	.23 %
Rural Fire Districts:	%
Special Assessments:	%
County:	22.23 %

COUNTY KINGSBURY

LAKE ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	103,091,900	103,014,650
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	4,789,600	4,811,550
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	9,529,200	9,427,500
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	4,800	261,050
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	610,200	628,050
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	235,250	235,600
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	1,396,700	1,490,850
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	193,150	193,150
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	1,401,500	1,401,500
NA-C	Platted lots and acreages without corporate limits.	4,887,650	4,954,350
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	12,221,450	12,638,175
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	867,100	905,450
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	3,271,300	3,099,550
AG-D	City or town lots and acreages classified as agricultural.	446,000	446,000
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	102,700	97,700
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	137,050	144,400
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	10,500	10,500
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	45,050	45,050
NA-D	Lots and acreages in city or town.	7,702,000	7,768,750
NA-D1	Improvements and structures on city or town lots and acreages.	35,810,050	36,238,250
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	2,644,100	2,614,750
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	13,670,650	13,913,350
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	28,250	28,250
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	310,650	347,350
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		500
NA-LSO1	Improvements and structures without corporate limits on leased site land.	630,800	535,250
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	1,053,950	1,071,050
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	144,400	145,050
	TOTAL (less exemptions)	205,235,950	206,467,625
	EXEMPTIONS	4,502,050	4,562,550

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	116,935	136,667
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	855,843	1,094,416
Telephone (within)	(SDCL 10-33)	1,284,691	1,319,016
Telegraph	(SDCL 10-34)	460	305
Telephone (without)		791,985	905,726

County taxable percentage for 1985 ....53%........

County taxable percentage for 1986 ....53%........

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Badus	38-4/39-3	4,372,257	2.52	11,018.08
Chester	39-1	6,693,384	6.71	44,912.60
Clarno	39-2/43-3	3,903,860	1.02	3,981.93
Concord	39-2,3	3,408,582	5.40	18,406.35
Farmington	39-2,3	4,377,738	2.97	13,001.87
Franklin	39-1	4,915,616	2.84	13,960.34
Herman	39-2	7,132,608	2.52	17,974.17
Lakeview	39-1,2	6,811,058	2.94	20,024.51
LeRoy	39-2,4	4,586,638	2.18	9,998.87
Nunda	39-2,3,4	4,017,356	4.67	18,761.06
Orland	39-2	4,346,406	2.50	10,866.02
Rutland	39-1,2,4/50-1	4,853,493	3.09	14,997.29
Summit	39-4/5-5	4,048,345	3.71	15,019.37
Wayne	38-4/39-3	3,755,809	2.66	9,990.45
Wentworth	39,1,2,4/50-1	6,011,721	3.67	22,026.31
Winfred	39-2	3,443,271	4.07	14,014.11
TOTAL	x x x x x x	76,668,142	x x x	258,953.33

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON-AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Chester	39-1	11,478,388	5,812,408	20.77	31.76	423,008.20
Lake Central	39-2	24,097,562	42,690,935	27.20	42.68	2,477,502.80
Ramon	39-3	8,299,450	1,632,654	21.58	31.96	231,281.75
Rutland	39-4	11,670,603	1,571,097	27.11	41.10	380,962.14
†Colman	50-1	254,178	21,398	30.45	43.19	8,663.90
†Oldham	38-4	1,994,163	174,934	15.19	22.38	34,206.36
†Salem	43-3	715,960	88,260	25.41	39.98	21,721.17
†Sioux Valley	5-5	199,109	64,927	31.52	45.44	9,226.20
TOTAL:		58,709,413	52,056,613			3,586,572.52

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Madison	39-2	31,837,571	15.21	484,249.46
Nunda	39-4	390,320	17.63	6,881.35
Ramona	39-3	808,098	8.43	6,812.26
Wentworth	39-1	909,962	24.91	22,667.15
Winfred	39-2	421,948	13.04	5,502.20
TOTAL:		34,367,899	x x x x x x x x x	526,112.42
Sub-Dist. Conservancy-Total:		111,036,041	.11	12,213.96
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				27,162.71

COUNTY PURPOSES		MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	10.58	1,174,761.31
SNOW REMOVAL	x x x x x x x x x x x x x x x	.42	46,635.14
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		
COURTHOUSE,JAIL BLDG.	x x x x x x x x x x x x x x x	.16	17,765.77
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	111,036,041	11.16	1,239,162.22
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	791,985	42.61	33,746.47
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		1,272,908.69
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			5,683,923.63

MOBILE HOMES

Number	537
Full & True Value	1,809,446
Taxable Value	642,613
Taxes	37,869.21

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	4.56 %
Schools:	63.10 %
Cities & Towns:	9.26 %
Subdistricts:	.21 %
Rural Fire Districts:	%
Special Assessments:	.48 %
County:	22.39 %

COUNTY .... LAKE

. . . . LAWRENCE . . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	13,840,694	13,811,099
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	939,780	1,017,385
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	8,767,400	8,966,780
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	102,270	114,820
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	1,000	
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	11,575,463	11,813,165
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	49,406,876	50,940,336
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	17,736,560	30,790,546
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	21,472,285	21,774,650
AG-D	City or town lots and acreages classified as agricultural.	35,785	26,345
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	21,340	21,340
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	10,478,670	11,020,644
NA-D1	Improvements and structures on city or town lots and acreages.	88,792,049	89,694,736
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	15,604,765	17,269,240
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	68,506,445	71,145,245
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	35,860	100,445
NA-LSO1	Improvements and structures without corporate limits on leased site land.	3,967,007	3,977,002
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	775,485	952,680
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	983,955	998,870
	TOTAL (less exemptions)	313,043,689	334,435,328
	EXEMPTIONS	1,661,880	1,715,410

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	62,015	62,244
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	9,795,544	9,231,252
Telephone (within)	(SDCL 10-33)	3,053,037	2,966,747
Telegraph	(SDCL 10-34)	1,317	752
Telephone (without)		1,702,166	1,744,863

County taxable percentage for 1985 . . . . 45% . . . .

County taxable percentage for 1986 . . . . 45% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
St. Onge	9-1/40-2	2,196,219	2.05	4,502.25
TOTAL	x x x x x x	2,196,219	x x x	4,502.25

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Lead-Deadwood	40-1	699,168	78,862,888	24.45	37.23	2,972,250.76
Spearfish	40-2	4,321,753	61,205,765	34.38	50.29	3,226,619.79
†Belle Fourche	9-1	468,567	308,906	31.28	47.28	29,261.86
†Meade	46-1	1,138,259	6,531,243	27.07	39.18	286,706.77
TOTAL:		6,627,747	146,908,802			6,514,839.18

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Deadwood	40-1	12,241,693	25.38	310,694.17
Lead	40-1	33,468,889	26.18	876,215.51
Central City	40-1	499,731	23.51	11,748.68
Spearfish	40-2	38,185,203	9.33	356,267.94
Whitewood	46-1	3,028,409	13.47	40,806.14
TOTAL:		87,424,925	x x x x x x x x x	1,595,732.44
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				149,002.33

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	14.23	2,188,340.67
SNOW REMOVAL	x x x x x x x x x x x x x x x x	.88	135,329.57
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	1.32	202,994.36
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	153,783,603	16.43	3,526,664.60
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)	66,358,678	.16	10,617.39
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	1,702,166	56.35	95,917.05
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		2,633,199.04
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			10,897,275.24

MOBILE HOMES

Number . . . . 1,183 . . . . .

Full & True Value. . . . . . 7,160,550 . . . . .

Taxable Value . . . . 2,895,318 . . . . .

Taxes. . . . . 180,107.59 . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	.04 %
Schools:	59.78 %
Cities & Towns:	14.64 %
Subdistricts:	%
Rural Fire Districts:	%
Special Assessments:	1.37 %
County:	24.17 %

COUNTY . . . . LAWRENCE . . . .

LINCOLN . . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	157,403,305	157,218,270
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	—835,575	834,605
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	24,038,440	23,905,195
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	6,000	6,000
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	3,135,410	3,344,265
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	3,675	1,050
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	13,585,610	14,618,170
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	2,170,350	2,095,155
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	508,485	8,995,340
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	47,145	1,342,145
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	5,024,645	5,340,145
AG-D	City or town lots and acreages classified as agricultural.	556,080	555,790
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	40,000	40,000
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	73,255	73,255
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	9,197,700	9,452,070
NA-D1	Improvements and structures on city or town lots and acreages.	12,234,740	64,465,515
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,954,810	1,983,875
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	12,532,655	12,704,650
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	2,409,685	2,393,685
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	157,350	116,850
	TOTAL (less exemptions)	305,457,785	309,486,030
	EXEMPTIONS	10,633,795	10,649,915

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	3,231,902	3,614,960
Telephone (within)	(SDCL 10-33)	1,169,324	1,712,381
Telegraph	(SDCL 10-34)	516	461
Telephone (without)		1,499,361	1,528,180

County taxable percentage for 1985 . . . . 50% . . . .

County taxable percentage for 1986 . . . . 50% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Eden	41-1,3/61-1	4,783,967	3.76	17,988.78
Norway	41-1,3/61-1,2,3	5,626,238	3.91	21,999.78
Pleasant	41-1/61-2	5,959,813	3.36	20,026.20
Brooklyn	61-2/60-1	5,660,926	2.48	14,040.00
Fairview	41-1,3	2,105,535	2.38	5,011.78
Highland	41-1	5,801,535	4.00	23,207.00
Lincoln	41-1/61-2	6,003,018	1.67	10,026.08
Delaware	41-1,4/60-1/61-2	5,542,187	1.50	8,314.30
Canton	41-1	7,786,226	3.85	29,978.84
Linn	41-1,2,4	6,293,256	2.86	17,999.94
Grant	41-1,4	5,904,700	2.86	16,888.84
Dayton	41-1,2	8,194,596	3.66	29,993.94
LaValley	41-1,2,4	6,826,298	3.22	21,981.82
Perry	41-2,4	6,957,811	3.59	24,980.18
Springdale	41-1,2/49-5	13,232,300	3.61	47,771.86
Delapre	41-1,2,4/49-5	13,695,320	5.28	72,316.26
TOTAL	x x x x x x	110,373,726	x x x	382,525.60

SCHOOLS[1]	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2]
		AG	NON—AG	AG	NON-AG	
Canton	41-1	26,937,459	24,667,008	27.30	40.97	1,746,234.96
Harrisburg	41-2	11,401,073	15,054,899	30.29	42.60	986,419.24
Hudson	41-3	4,211,732	2,261,053	23.77	35.56	180,518.80
Lennox	41-4	19,952,554	21,499,066	30.30	45.63	1,585,634.50
†Centerville	60-1	4,144,415	439,143	23.65	35.09	113,426.20
†Alcester	61-1	2,459,712	437,967	19.41	26.39	59,283.94
†Beresford	61-2	11,668,854	3,812,994	20.34	29.01	348,011.08
†Sioux Falls	49-5	212,276	5,696,002	28.87	42.82	259,845.06
TOTAL:		80,988,075	73,868,132			5,279,373.78

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Canton	41-1	16,729,699	19.25	322,053.44
Hudson	41-3	1,612,196	27.16	43,788.54
Fairview	41-1	393,775	8.46	3,331.74
Worthing	41-4	1,804,985	11.93	21,534.78
Tea	41-4	4,081,805	12.24	49,963.14
Lennox	41-4	9,122,377	25.05	228,519.46
Beresford	61-2	1,983,755	9.87	19,580.52
Harrisburg	41-2	3,574,528	13.01	46,506.72
Sioux Falls	49-5	7,456,434	16.27	120,196.92
TOTAL:		48,759,554	x x x x x x x x x	855,475.26
Sub-Dist. Conservancy-Total:		7,456,434	.08	596.52
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				14,577.64

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	7.87	1,236,672.48
SNOW REMOVAL	x x x x x x x x x x x x x x x x	.40	62,861.64
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	.71	111,570.06
COURTHOUSE-JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	157,133,280	8.98	1,411,104.18
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)	110,373,726	.26	28,695.20
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	1,499,361	43.43	65,117.28
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x	x x x x	1,504,916.66
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			8,037,465.40

MOBILE HOMES

Number . . . . 265 . . . . . .

Full & True Value. . . . . 1,227,573 . . . . . .

Taxable Value . . . . 636,986 . . . . . .

Taxes. . . . . 37,758,52. . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	4.76	%
Schools:	65.68	%
Cities & Towns:	10.64	%
Subdistricts:	.01	%
Rural Fire Districts:		%
Special Assessments:	.18	%
County:	18.73	%

COUNTY . . . . LINCOLN . . . .

. . . . LYMAN . . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	118,552,295	118,548,545
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	700,010	743,605
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	1,176,415	1,173,900
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	14,990	14,990
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	14,970	14,970
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	48,390	46,760
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	508,485	508,050
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	47,145	47,145
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	295,645	295,645
AG-D	City or town lots and acreages classified as agricultural.	112,545	112,545
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	49,620	49,620
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	122,015	122,015
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	1,380	1,380
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	1,058,690	1,070,870
NA-D1	Improvements and structures on city or town lots and acreages.	5,627,045	5,726,320
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	336,435	333,820
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	2,202,955	2,200,345
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	1,730	1,730
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	51,370	53,985
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	53,630	67,405
NA-LSO1	Improvements and structures without corporate limits on leased site land.	37,105	31,720
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	1,508,580	1,749,345
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	100,200	100,200
	TOTAL (less exemptions)	132,621,645	133,014,910
	EXEMPTIONS	2,000,460	1,999,905

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)		
Telephone (within)	(SDCL 10-33)	203,001	209,248
Telegraph	(SDCL 10-34)		
Telephone (without)		716,916	736,457

County taxable percentage for 1985 . . . . . 32% . . . .

County taxable percentage for 1986 . . . . . 33% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Annin	42-1	1,418,696	1.41	2,000.36
Applegate	42-1	551,631	—	—
Bailey	7-1	1,063,752	5.00	5,318.76
Black Dog	7-1	663,262	5.00	3,316.31
Butte	7-1	986,384	10.00	9,863.84
Dorman	42-1	1,017,683	1.97	2,004.84
Earling	42-1	1,188,420	2.95	3,505.84
Fairland	7-1	928,046	.27	250.57
Grouse	42-1	1,271,894	2.36	3,001.67
Hilmoe	42-1	1,253,718	3.19	3,999.36
Hope	42-1	815,421	3.68	3,000.75
Iona	7-1/26-4	2,264,278	5.00	11,321.39
Kennebec	42-1	1,194,851	1.67	1,995.40
Liberty	42-1	1,303,128	1.53	1,993.79
McClure	42-1	605,115	.83	502.25
Moore	42-1	1,144,890	2.62	2,999.61
Morningside	59-2	882,595	3.40	3,000.82
Oacoma	7-1	1,126,037	—	—
Pleasant	42-1	820,935	—	—
Pratt	42-1	717,278	5.00	3,586.39
Presho	42-1	1,370,223	4.74	6,494.85
Reliance	7-1/42-1	1,082,123	3.70	4,003.86
Rix	7-1/42-1	1,098,824	1.14	1,252.66
Rose	42-1	1,346,555	1.49	2,006.37
Rowe	42-1	355,387	—	—
Sioux	42-1	1,587,800	3.00	4,763.40
Stony Butte	42-1	394,090	.13	51.23
Sylvia	42-1	725,969	1.65	1,197.85
Tracy	42-1	648,969	2.31	1,499.12
Vivian	42-1	1,223,090	1.64	2,005.87
White River	42-1	1,608,779	1.24	1,994.89
TOTAL	x x x x x x	32,659,823	x x x	86,932.05

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Lyman	42-1	29,068,398	3,555,794	25.18	35.93	859,701.93
†Chamberlain	7-1	7,418,152	1,427,535	23.03	31.06	215,179.27
†Gregory	26-4	2,345,512	35,416	27.68	41.89	66,407.35
†Winner	59-2	1,014,559	13,837	20.89	31.17	21,625.44
TOTAL:		39,846,621	5,032,582			1,162,913.99

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Kennebec	42-1	941,809	21.06	19,834.50
Oacoma	7-1	705,865	34.00	23,999.41
Presho	42-1	1,669,887	55.37	92,461.64
Reliance	42-1	429,343	22.13	9,501.36
TOTAL:		3,746,904	x x x x x x x x x	145,796.91
Sub-Dist. Conservancy-Total:				16,439.54
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				595.88

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	10.28	438,350.85
SNOW REMOVAL	x x x x x x x x x x x x x x x	.73	31,128.03
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	1.21	51,595.77
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	42,641,133	12.22	521,074.65
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)	38,894,229	.44	17,113.46
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	716,916	41.37	29,658.82
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x		567,846.93
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			1,980,525.30

MOBILE HOMES

Number .... 238 ......

Full & True Value........ 1,430,975 ....

Taxable Value........... 222,810 ....

Taxes................... 16,589.67 ......

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships: 4.39 %
Schools: 58.72 %
Cities & Towns: 7.36 %
Subdistricts: .83 %
Rural Fire Districts: ______ %
Special Assessments: .03 %
County: 28.67 %

COUNTY .... LYMAN ....

MC COOK . . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	100,398,870	90,510,470
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	4,437,265	3,732,220
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	8,277,760	7,266,920
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	700,285	659,920
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	126,540	95,410
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	1,179,595	1,204,080
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	160,700	139,870
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	708,620	613,670
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	153,505	145,830
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,303,340	1,304,310
AG-D	City or town lots and acreages classified as agricultural.	179,065	160,080
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	10,440	10,180
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	63,565	62,680
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	3,015	–
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	10,160	–
NA-D	Lots and acreages in city or town.	1,948,270	1,951,820
NA-D1	Improvements and structures on city or town lots and acreages.	20,342,105	20,050,360
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	810,440	828,970
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	7,999,795	8,261,140
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	132,190	110,930
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	–	3,200
NA-LSO1	Improvements and structures without corporate limits on leased site land.	4,865	1,460
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	–	471,180
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	466,270	1,800
	TOTAL (less exemptions)	149,416,660	137,586,500
	EXEMPTIONS	5,929,470	5,855,530

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	1,412,607	1,429,506
Telephone (within)	(SDCL 10-33)	630,015	588,864
Telegraph	(SDCL 10-34)		
Telephone (without)		557,561	536,459

County taxable percentage for 1985 . . . . . 50% . . . .

County taxable percentage for 1986 . . . . . 50% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Benton	43-3,4	3,049,803	3.12	9,515.38
Bridgewater	30-2/43-6	3,595,535	2.43	8,737.15
Brookfield	43-2,3	3,504,737	4.00	14,018.95
Canistota	43-1,2	4,078,712	3.70	15,091.23
Emery	43-1,3,6	3,690,543	3.44	12,695.46
Grant	43-1,6/60-3	4,725,920	5.29	25,000.12
Greenland	43-1,2/49-7	3,736,239	6.00	22,417.44
Jefferson	30-2/43-6	3,386,188	3.25	11,005.11
Montrose	43-2	3,936,159	5.32	20,940.37
Pearl	43-3.4	2,652,966	3.39	8,993.55
Ramsey	39-1,2/43-2	3,754,903	5.33	20,013.63
Richland	43-2,3	4,014,342	1.74	6,984.96
Salem	43-3	3,625,118	3.31	11,999.14
	43-1/49-7			
Spring Valley	60-3,4	4,676,947	3.42	15,995.16
Sun Prairie	43-3/48-1	3,124,978	1.68	5,249.96
Union	33-1/43-1,6	4,140,125	6.00	24,840.75
TOTAL	x x x x x x	59,693,215	x x x	233,498.36

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Canistota	43-1	10,497,395	4,585,426	21.08	31.81	367,147.49
Montrose	43-2	9,923,172	2,350,927	20.62	28.95	272,675.13
Salem	43-3	12,567,087	10,236,600	25.41	39.98	728,588.95
Spencer	43-4	3,720,995	1,412,659	21.32	32.69	125,511.45
Bridgewater	43-6	9,784,175	4,406,366	20.79	31.10	340,450.98
†Freeman	33-1	184,178	8,778	20.68	29.01	4,063.45
†Lake Central	39-2	350,219	16,291	27.20	42.68	10,221.26
†Marion	60-3	1,042,193	164,128	29.93	44.86	38,555.62
†Parker	60-4	552,199	78,771	30.79	46.39	20,656.38
†West Central	49-7	869,870	85,265	31.32	46.92	31,244.96
†Canova	48-1	1,858,424	168,521	15.34	20.54	31,969.65
†Chester	39-1	56,442	2,560	20.77	31.76	1,253.60
†Emery	30-2	2,087,998	183,459	22.95	31.54	53,705.84
TOTAL:		53,494,347	23,699,751			2,026,044.76

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Bridgewater	43-6	3,302,978	15.10	49,874.97
Canistota	43-2	3,021,963	19.73	59,623.33
Montrose	43-1	1,359,040	15.38	20,902.04
Salem	43-3	8,353,958	14.96	124,975.21
Spencer	43-4	1,019,798	32.09	32,725.32
TOTAL:		17,057,737	x x x x x x x x x	288,100.87
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				5,508.02
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	11.88	911,801.31
SNOW REMOVAL	x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	76,750,952	11.88	911,801.31
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	557,561	39.61	22,135.17
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x x x x x		933,936.48
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			3,487,088.49

MOBILE HOMES

Number	113
Full & True Value	563,110
Taxable Value	227,999
Taxes	12,671.40

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	6.70 %
Schools:	58.10 %
Cities & Towns:	8.26 %
Subdistricts:	%
Rural Fire Districts:	.16 %
Special Assessments:	%
County:	26.78 %

COUNTY MC COOK

MC PHERSON ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	116,228,440	115,679,420
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	3,753,105	3,904,710
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	4,847,225	4,874,515
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	4,480	4,480
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	50,000	50,000
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	14,020	17,955
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	34,665	26,415
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	88,800	46,115
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	74,790	73,875
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	655,385	674,430
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	8,790	16,440
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	293,395	295,120
AG-D	City or town lots and acreages classified as agricultural.	103,510	106,955
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	20,575	23,075
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	1,090,015	1,091,850
NA-D1	Improvements and structures on city or town lots and acreages.	15,891,215	15,859,730
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	417,505	415,330
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	3,927,840	3,961,550
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	35,605	32,520
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	105,980	76,805
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		5,035
NA-LSO1	Improvements and structures without corporate limits on leased site land.	58,625	995
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	26,265	26,265
	TOTAL (less exemptions)	.147,730,230	147,263,585
	EXEMPTIONS	3,917,645	3,843,175

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	113,066	977
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	15,700,631	18,304,509
Telephone (within)	(SDCL 10-33)	334,141	348,440
Telegraph	(SDCL 10-34)		
Telephone (without)		172,254	193,193

County taxable percentage for 1985 .... 45% A/60% N

County taxable percentage for 1986 .... 45% A/60% N

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Carl	44-2	1,559,095	3.21	5,004.70
Hoffman	44-2	1,527,265	1.31	2,000.72
Wachter	44-3	1,801,710	2.78	5,008.76
Walker	44-2	1,405,255	2.85	4,004.98
Weber	44-2	1,952,070	.77	1,503.10
TOTAL	x x x x x x	8,245,395	x x x	17,522.26

SCHOOLS[1]/	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2]/
		AG	NON—AG	AG	NON-AG	
Eureka	44-1	21,667,715	17,247,060	11.17	12.51	457,733.24
Leola	44-2	25,426,785	14,875,738	14.93	19.68	672,376.42
Wachter	44-3	1,681,455	120,255	12.54	17.08	23,139.40
†Hosmer	22-2	5,368,110	244,890	14.52	19.85	82,806.02
TOTAL:		54,139,065	32,487,943			1,236,055.08

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Eureka	44-1	9,934,654	16.21	161,040.74
Leola	44-2	3,134,951	24.05	75,395.58
Long Lake	44-2	270,880	11.37	3,079.92
Hillsview	44-1	35,979	—	—
Wetonka	44-2	22,318	45.00	1,004.32
TOTAL:		13,398,782	x x x x x x x x	240,520.56
Sub-Dist. Conservancy-Total:		86,620,120	.26	22,521.24
Rur Fire Prot. Dist(34-31A-21)				7,066.32
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	7.90	684,475.26
SNOW REMOVAL	x x x x x x x x x x x x x x x	.08	6,931.40
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	1.23	106,570.20
COURTHOUSE-JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	86,642,438	9.21	797,976.86
SECONDARY ROAD	64,998,261	3.29	213,844.28
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	172,254	26.98	4,647.42
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x	x x x x x x x x	1,016,468.56
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			2,540,154.02

MOBILE HOMES

Number . . . . 80 . . . . . .

Full & True Value. . . . . 538,650 . . . . . .

Taxable Value . . . . 276,587 . . . . . .

Taxes. . . . . 9,281.87 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships: .69 %
Schools: 48.66 %
Cities & Towns: 9.47 %
Subdistricts: .89 %
Rural Fire Districts: .28 %
Special Assessments: ____ %
County: 40.01 %

COUNTY . . . . MC PHERSON . . . .

MARSHALL COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	112,456,532	112,250,929
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	4,131,355	4,471,970
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	6,494,275	6,511,385
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	3,800	15,540
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	46,465	46,465
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	51,345	51,345
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	1,250	1,250
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	12,970	12,970
NA-C	Platted lots and acreages without corporate limits.	1,207,435	1,208,220
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	3,286,185	3,292,020
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	101,135	100,435
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,728,240	1,737,385
AG-D	City or town lots and acreages classified as agricultural.	23,300	23,300
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	5,270	7,370
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		5,375
NA-D	Lots and acreages in city or town.	1,292,235	1,289,180
NA-D1	Improvements and structures on city or town lots and acreages.	11,673,240	11,750,175
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	461,550	463,225
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	4,889,835	4,971,525
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	5,400	5,400
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	680	680
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	6,315	6,315
NA-LSO1	Improvements and structures without corporate limits on leased site land.	367,455	361,025
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	671,190	671,190
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	425,945	443,020
	TOTAL (less exemptions)	149,343,402	149,697,694
	EXEMPTIONS	4,344,380	4,402,070

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	131,290	150,467
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	465,293	505,925
Telephone (within)	(SDCL 10-33)	350,599	340,425
Telegraph	(SDCL 10-34)	94	86
Telephone (without)		682,184	677,336

County taxable percentage for 1985 . . . . . . 39% . . . .

County taxable percentage for 1986 . . . . . . 40% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Buffalo	18-2,4/54-5	901,873	2.50	2,255.81
Eden	18-2	1,708,629	2.99	5,110.21
Fort	18-2/45-1,2	1,483,124	4.30	6,378.82
Sisseton	45-1,2	2,144,727	4.48	9,609.33
Hickman	45-2	2,626,993	4.46	11,717.27
Newport	6-3/45-2	2,708,940	1.67	4,524.63
Weston	45-1,2	3,321,950	5.83	19,368.14
Lowell	45-1,2	2,682,898	—	—
Waverly	45-1,2	2,109,918	.37	781.70
Hamilton	45-1	1,405,207	.71	999.05
Lake	18-2/45-1/54-4,5	2,066,166	2.85	5,891.33
Red Iron Lake	18-2/54-5	1,031,189	3.92	4,043.49
McKinley	45-3	866,278	3.75	3,249.44
Dumarce	45-3	1,073,904	3.89	4,178.76
Wismer	45-1	865,923	—	—
Nordland	45-1,3	1,115,975	.76	849.03
Pleasant Valley	45-1	2,754,559	3.09	8,512.84
Miller	45-1	3,591,581	2.01	7,220.42
Stena	45-1	2,659,091	1.80	4,787.12
Dayton	45-1	1,833,236	2.40	4,400.42
Newark	45-1	2,510,061	1.34	3,364.56
White	45-1	2,894,100	3.97	11,490.96
Victor	45-1,3	2,285,722	2.73	6,241.08
Labelle	45-3	1,648,059	1.76	2,902.37
Veblen	45-3	2,889,397	2.69	7,773.89
TOTAL	x x x x x x	51,179,500	x x x	135,650.67

SCHOOLS[1]	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2]
		AG	NON—AG	AG	NON-AG	
Britton	45-1	25,476,366	9,334,626	16.98	25.17	667,560.78
Langford	45-2	9,224,993	1,392,984	22.54	33.92	255,186.88
Veblen	45-3	7,228,675	1,454,963	30.60	46.60	289,006.20
†Roslyn	18-2	3,103,919	1,081,587	24.84	39.12	119,416.58
†Sisseton	54-5	800,007	620,152	30.70	46.44	53,362.60
†Groton	6-3	43,884	4,262	24.57	37.77	1,239.22
†Webster	18-4	72,999	5,161	21.21	32.42	1,715.68
TOTAL:		45,950,843	13,893,735			1,387,487.94

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Britton	45-1	5,806,574	30.53	177,278.42
Langford	45-2	807,314	15.86	12,805.03
Veblen	45-3	879,870	16.82	14,800.51
Lake	45-1	106,441	—	—
Eden	18-2	411,756	9.71	3,998.91
TOTAL:		8,011,955	x x x x x x x x x	208,882.87
Sub-Dist. Conservancy-Total:		36,307,215	.42	15,249.53
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				2,127.70

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	12.83	759,462.53
SNOW REMOVAL	x x x x x x x x x x x x x x x x	.27	15,981.69
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	1.21	71,621.66
COURTHOUSE,JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	59,191,455	14.31	847,065.88
SECONDARY ROAD —			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY —A	30,030,221	.42	12,613.85
RR AUTHORITY —B	23,354,660	.21	4,904.94
TELEPHONE(Outside)(Gen.)	682,184	39.98	27,273.72
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		891,858.39
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			2,641,257.10

MOBILE HOMES

Number . . . . 344 . . . . . .
Full & True Value. . . . . 1,293,428 . . . . . .
Taxable Value . . . . 368,782 . . . . . .
Taxes . . . . 22,719,70 . . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships: 5.14 %
Schools: 52.53 %
Cities & Towns: 7.91 %
Subdistricts: .58 %
Rural Fire Districts: ______ %
Special Assessments: .08 %
County: 33.76 %

COUNTY . . . . MARSHALL . . . .

MEADE COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	101,448,074	101,432,878
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	3,059,970	3,180,004
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	13,360,407	13,647,617
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	19,735,000	20,014,065
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	60,323,859	63,443,120
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	1,113,903	1,217,872
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	3,311,237	3,454,985
AG-D	City or town lots and acreages classified as agricultural.		39,517
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	521	6,741
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	9,000,900	9,048,880
NA-D1	Improvements and structures on city or town lots and acreages.	38,649,477	38,028,301
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	2,269,282	2,284,370
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	11,160,742	12,474,539
NA-M	Mineral Interests.		18,950
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	2,280	2,280
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		4,250
NA-LSO1	Improvements and structures without corporate limits on leased site land.	426,313	326,292
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		5,570
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	130,853	125,283
	TOTAL (less exemptions)	263,992,818	268,755,514
	EXEMPTIONS	1,764,197	1,771,792

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	77,415	89,693
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	2,861,908	3,301,682
Telephone (within)	(SDCL 10-33)	1,000,831	1,110,834
Telegraph	(SDCL 10-34)	6,382	5,983
Telephone (without)		1,796,756	2,188,379

County taxable percentage for 1985 .... 45%

County taxable percentage for 1986 .... 50%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Eagle	46-1	331,954	1.51	501.62
Howard	46-2	416,350	3.60	1,499.24
Lakeside	46-1	1,183,531	4.00	4,734.74
Smithdale	46-1/51-5	550,822	.35	193.30
Union	46-1,2	518,428	5.00	2,592.60
Upper Red Owl	46-1	452,291	1.00	452.64
TOTAL	x x x x x x	3,453,376	x x x	9,974.14

SCHOOLS[1]/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON-AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]/
Meade	46-1	41,898,669	59,272,804	27.07	39.18	3,456,565.26
Faith	46-2	3,570,707	3,016,708	28.60	43.82	234,319.40
†Douglas	51-1	1,554,558	1,097,073	23.92	34.93	75,507.20
†Rapid City	51-4	190,320	16,190,255	27.17	39.92	651,492.46
†Wall	51-5	2,213	15,906	20.99	32.48	563.10
†Newell	9-2	18,348	7,685	23.46	33.03	684.30
TOTAL:		47,234,815	79,600,431			4,419,131.72

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Faith	46-2	2,701,857	—	—
Sturgis	46-1	26,374,974	23.58	621,932.42
TOTAL:		29,076,831	x x x x x x x x x	621,932.42
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				9,420.84
Special Assessments:				33,220.65

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	8.50	1,043,447.08
SNOW REMOVAL	x x x x x x x x x x x x x x x x	.45	55,272.74
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	.51	62,473.26
COURTHOUSE,JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB-TOTAL:	122,740,360	9.46	1,161,193.08
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
Paving Districts			43,435.42
TELEPHONE(Outside)(Gen.)	1,796,756	45.02	80,889.96
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x x		1,285,518.46
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1988 Recap)			6,379,198.23

MOBILE HOMES

Number . . . . 1,087 . . . . . .
Full & True Value. . . . . . 5,900,987 . . . . .
Taxable Value . . . . 2,689,092 . . . . .
Taxes. . . . . 140,590.86 . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	.16 %
Schools:	69.27 %
Cities & Towns:	9.75 %
Subdistricts:	%
Rural Fire Districts:	.15 %
Special Assessments:	.52 %
County:	20.15 %

MEADE
COUNTY . . . .

MELLETTE
.................................COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	47,550,130	47,563,920
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	359,940	347,690
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	1,850,520	1,845,705
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	13,950	13,950
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	70,105	70,105
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	5,045	5,045
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	48,980	48,980
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	2,280	2,280
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	32,180	34,280
AG-D	City or town lots and acreages classified as agricultural.		
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	547,155	545,260
NA-D1	Improvements and structures on city or town lots and acreages.	1,970,655	1,966,025
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	129,695	124,740
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	677,615	673,125
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		5,280
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	6,040	760
	TOTAL (less exemptions)	53,264,290	53,247,145
	EXEMPTIONS	1,254,870	1,261,005

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	5,445	5,460
Telephone (within)	(SDCL 10-33)		
Telegraph	(SDCL 10-34)		
Telephone (without)		19,774	18,740

County taxable percentage for 1985 .... 40% ....

County taxable percentage for 1986 .... 40% ....

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Badnation	47-2	1,104,530	.91	1,005.12
Blackpipe	47-1	585,632	4.10	2,401.09
Butte	47-2	803,532	—	—
Cody	47-1,2	1,294,114	2.32	3,002.34
Corncreek	47-1	474,756	—	—
Fairview	47-2	684,766	2.19	1,499.64
Mosher	47-2	867,720	4.61	4,000.19
Norris	47-1	357,256	1.12	400.13
Pinecreek	47-1	417,038	1.20	500.45
Prospect	47-1	933,946	—	—
Redfish	47-1	716,064	2.65	1,897.57
Ring Thunder	47-1	482,366	3.11	1,500.16
Riverside	47-2	851,456	.35	298.01
Rockyford	47-1	644,368	—	—
Runningbird	47-1	471,788	2.12	1,000.19
Rosebud	47-2	1,302,994	1.54	2,006.61
Surprise Valley	47-1	449,506	2.23	1,002.40
New Surprise Valley	47-1	542,718	—	—
TOTAL	x x x x x x	12,984,550	x x x	20,513.90

SCHOOLS1/	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES2/
		AG	NON—AG	AG	NON-AG	
White River	47-1	12,338,242	1,801,311	20.11	29.32	302,533.63
Wood	47-2	6,674,562	325,438	21.68	33.75	157,171.84
†Murdo	37-1	187,933	53,101	19.76	27.15	5,155.25
TOTAL:		19,200,737	2,179,850			464,860.72

†OVERLAP SCHOOL DISTRICT – Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
White River	47-1	1,255,484	12.39	15,555.45
Wood	47-2	76,676	13.04	999.86
TOTAL:		1,332,160	x x x x x x x x x	16,555.31
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	13.40	285,569.56
SNOW REMOVAL	x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	21,311,161	13.40	285,569.56
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)	19,973,556	.12	2,396.83
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	19,774	35.84	708.70
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		288,675.09
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			790,605.02

MOBILE HOMES

Number . . . . 112 . . . . . .

Full & True Value. . . . . . . 569,112 . . . . . .

Taxable Value . . . . 158,652 . . . . . .

Taxes . . . . 8,690.03 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	2.59	%
Schools:	58.80	%
Cities & Towns:	2.09	%
Subdistricts:		%
Rural Fire Districts:		%
Special Assessments:		%
County:	36.52	%

COUNTY . . . . MELLETTE . . . .

MINER COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	**Land classified as agricultural without corporate limits.**	79,350,899	67,440,449
AG-A1	**Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.**	2,474,857	2,557,965
NA-A1	**Dwellings and automobile garages on land classified as agricultural without corporate limits.**	4,075,596	4,072,866
AG-AC	**Land classified as agricultural without corporate limits, under commercial use.**		
NA-AC2	**Improvements and structures on land classified as agricultural without corporate limits, under commercial use.**	31,710	31,710
AG-C	**Platted lots and acreages without corporate limits classified as agricultural.**	175,147	164,017
AG-C1	**Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.**	567,882	582,051
NA-C1	**Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.**	189,998	196,160
AG-CC	**Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.**		
AG-CC2	**Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.**		
NA-C	**Platted lots and acreages without corporate limits.**	124,044	136,343
NA-C1	**Improvements and structures on platted lots and acreages without corporate limits.**	578,989	601,874
NA-CC	**Platted lots and acreages without corporate limits improved or unimproved, under commercial use.**	50,447	47,369
NA-CC2	**Improvements and structures on platted lots and acreages without corporate limits, under commercial use.**	346,169	348,312
AG-D	**City or town lots and acreages classified as agricultural.**	755,283	638,119
AG-D1	**Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.**	18,978	16,748
NA-D1	**Dwellings and automobile garages on city or town lots and acreages classified as agricultural.**	79,364	72,712
AG-DC	**City and town lots and acreages improved or unimproved classified as agricultural for commercial use.**		
AG-DC2	**Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.**		
NA-D	**Lots and acreages in city or town.**	516,550	524,876
NA-D1	**Improvements and structures on city or town lots and acreages.**	7,262,284	7,230,527
NA-DC	**City or town lots and acreages improved or unimproved, under commercial use.**	213,613	214,428
NA-DC2	**Improvements and structures on city or town lots and acreages under commercial use.**	2,307,766	2,377,581
NA-M	**Mineral Interests.**		
AG-LS1	**Improvements and structures classified as agricultural within corporate limits on leased site land.**	968	968
AG-LSO1	**Improvements and structures classified as agricultural without corporate limits on leased site land.**	101,030	102,429
AG-LS2	**Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.**		
AG-LSO2	**Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.**		
NA-LS1	**Improvements and structures within corporate limits on leased site land.**	5,221	5,183
NA-LSO1	**Improvements and structures without corporate limits on leased site land.**	13,214	18,231
NA-LS2	**Improvements and structures within corporate limits on leased site land under commercial use.**	261,358	310,068
NA-LSO2	**Improvements and structures without corporate limits on leased site land under commercial use.**	90,866	89,625
	TOTAL (less exemptions)	99,592,233	87,780,611
	EXEMPTIONS	4,009,507	3,976,241

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	**(SDCL 10-28)**		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	**(SDCL 10-35)**	387,230	418,603
Telephone (within)	**(SDCL 10-33)**	389,739	361,621
Telegraph	**(SDCL 10-34)**		
Telephone (without)		533,854	540,839

County taxable percentage for 1985 ....55%A/60%N.......

County taxable percentage for 1986 ....60%.......

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Adams	48-3	3,438,549	2.91	10,006.19
Beaver	48-1,3/55-1/30-1	2,551,490	1.96	5,000.95
Belleview	48-3/39-3/38-4	3,531,141	2.83	9,993.12
Canova	48-1,3	3,321,882	3.01	9,998.88
Carthage	48-2,3	2,484,672	3.62	8,994.51
Clearwater	48-3	3,973,117	3.52	13,985.37
Clinton	48-3/55-1	2,714,640	1.84	4,994.94
Grafton	48-2,3	3,248,959	1.54	5,003.40
Green Valley	48-2,3	2,774,844	3.24	8,990.51
Henden	48-3	3,599,283	3.33	11,985.61
Howard	48-3	3,407,347	3.23	11,005.74
Miner	48-2,3/55-1	2,577,340	2.33	6,005.22
Redstone	48-2	2,460,015	2.44	6,002.43
Rock Creek	48-1,3	2,795,457	2.33	6,513.41
Roswell	48-3	2,443,866	2.08	5,083.25
Vermillion	48-1,3/43-3	3,692,861	4.07	15,029.96
TOTAL	x x x x x x	49,015,463	x x x	138,593.49

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Canova	48-1	8,220,601	1,075,443	15.34	20.54	148,193.62
Carthage	48-2	6,512,566	1,131,300	6.43	6.43	49,149.98
Howard	48-3	26,336,340	7,990,807	15.32	20.51	567,364.24
†Hanson	30-1	518,592	20,758	23.77	33.08	13,013.95
†Oldham	38-4	701,422	19,059	15.19	22.38	11,081.18
†Ramona	39-3	162,608	6,966	21.58	31.96	3,731.69
†Artesian	65-1	980,782	32,731	21.50	31.35	22,112.86
†Salem	43-3	566,728	47,875	25.41	39.98	16,314.56
TOTAL:		43,999,639	10,324,939			830,962.08

†OVERLAP SCHOOL DISTRICT – Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Canova	48-1	514,468	34.99	18,001.23
Carthage	48-2	992,394	23.58	23,400.69
Howard	48-3	5,367,845	18.66	100,164.00
Roswell	48-3	137,508	9.09	1,249.94
Vilas	48-3	302,181	2.48	749.41
TOTAL:		7,314,396	x x x x x x x x x	143,565.27
Sub-Dist. Conservancy-Total:		34,397,633	.07	2,407.83
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				1,355.00

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	13.87	781,295.25
SNOW REMOVAL	x x x x x x x x x x x x x x x x	.82	46,190.49
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x		
COURTHOUSE,JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	56,329,859	14.69	827,485.74
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	533,854	31.77	16,960.54
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x x		844,446.28
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			1,961,329.95

MOBILE HOMES

Number	50
Full & True Value	294,069
Taxable Value	140,119
Taxes	6,624.88

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	7.07	%
Schools:	42.37	%
Cities & Towns:	7.32	%
Subdistricts:	.12	%
Rural Fire Districts:		%
Special Assessments:	.07	%
County:	43.05	%

COUNTY . . . . . . MINER

MINNEHAHA ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	186,503,986	185,822,115
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	11,259,267	11,299,712
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	24,547,479	24,347,609
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	-	100,340
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	48,474	81,794
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	4,399,608	4,761,537
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	625,975	734,761
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	8,186,619	8,588,715
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	117,441	117,441
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	82,455	82,455
NA-C	Platted lots and acreages without corporate limits.	7,047,098	6,194,222
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	70,823,542	62,623,158
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	1,124,584	922,780
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	6,837,939	6,577,923
AG-D	City or town lots and acreages classified as agricultural.	3,431,240	3,332,158
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	205,566	173,200
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	806,334	810,798
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	63,535	112,745
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	149,090,106	150,608,858
NA-D1	Improvements and structures on city or town lots and acreages.	795,214,181	816,656,333
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	95,378,878	97,877,756
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	332,727,213	360,924,080
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	1,395	90,984
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	2,280	2,280
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	162,150	65,184
NA-LS1	Improvements and structures within corporate limits on leased site land.	7,590	7,590
NA-LSO1	Improvements and structures without corporate limits on leased site land.	80,703	80,703
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	8,457,819	7,874,019
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	5,544,673	706,103
	TOTAL (less exemptions)	1,712,778,120	1,751,577,353
	EXEMPTIONS	13,550,237	13,597,977

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	843,381	970,400
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	35,807,696	39,230,717
Telephone (within)	(SDCL 10-33)	36,395,744	39,323,131
Telegraph	(SDCL 10-34)	93,096	85,699
Telephone (without)		2,669,160	3,035,709

County taxable percentage for 1985 .... 50% ....

County taxable percentage for 1986 .... 55% ....

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Benton	49-5,6,7	6,902,241	3.00	20,706.71
Brandon	49-2,4	16,419,359	2.19	35,958.40
Buffalo	49-6/39-1/43-2	4,508,367	.78	3,516.54
Burk	49-1,3,6/39-1	6,139,746	2.35	14,428.41
Clear Lake	49-6,7/43-2	4,258,829	.47	2,001.66
Dell Rapids	49-1,3	6,329,674	1.58	10,000.89
Edison	49-1,2,3,4	8,847,996	1.70	15,041.61
Grand Meadow	49-6,7	5,432,121	—	—
Hartford	49-6,7	6,193,507	.97	6,007.71
Highland	49-3,4/50-4	4,654,369	1.72	8,005.51
Humboldt	49-7	4,842,175	.31	1,501.07
Logan	49-3,4	6,921,345	.17	1,176.63
Lions	49-1,6	5,915,018	1.94	11,475.13
Mapleton	49-1,2,5	13,892,927	2.88	40,011.61
Palisade	49-4	4,280,396	2.00	8,560.79
Red Rock	49-2,4	4,686,197	1.60	7,497.92
Sioux Falls	49-2,5	2,149,099	1.17	2,514.45
Split Rock	49-2/41-1,2	16,585,755	1.17	19,405.33
Sverdrup	49-1,2,3,4	7,369,306	2.00	14,738.61
Taopi	49-3,6/39-1	6,708,509	1.49	9,995.68
Valley Springs	49-2	4,597,754	2.17	9,977.12
Wall Lake	49-7/60-4	8,445,808	1.18	9,966.06
Warne	49-5,6,7/41-4	16,771,310	.45	7,547.10
Wellington	49-7/60-4	4,853,409	.21	1,019.22
TOTAL	x x x x x x	177,705,217	x x x	261,054.16

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Baltic	49-1	7,219,569	4,966,608	30.34	44.08	437,969.80
Brandon Valley	49-2	16,266,636	50,277,727	32.96	48.90	2,994,729.17
Dell Rapids	49-3	13,313,741	15,069,996	26.23	40.04	952,622.07
Garretson	49-4	12,533,405	9,949,141	31.11	47.04	857,921.82
Sioux Falls	49-5	4,445,114	714,905,977	28.87	42.82	30,740,604.38
Tri-Valley	49-6	20,191,990	11,217,432	29.14	41.20	1,050,552.79
West Central	49-7	18,510,670	16,785,262	31.32	46.92	1,367,318.67
†Chester	39-1	2,694,077	384,772	20.77	31.76	68,176.34
†Canton	41-1	—	2,856	27.30	40.97	117.01
†Harrisburg	41-2	—	17,436	30.29	42.60	742.77
†Lennox	41-4	1,399,724	1,545,766	30.30	45.63	112,944.94
†Montrose	43-2	2,059,439	255,294	20.62	28.95	49,856.39
†Hermanson	50-4	1,864,289	140,122	17.18	24.68	35,486.70
†Parker	60-4	2,485,230	851,816	30.79	46.39	116,035.97
TOTAL:		102,983,884	826,370,205			38,785,078.83

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Baltic	49-1	2,720,408	16.29	43,882.04
Brandon	49-2	16,564,207	9.00	149,077.86
Colton	49-6	3,164,162	18.64	58,979.99
Crooks	49-6	3,056,997	14.60	44,632.08
Dell Rapids	49-3	11,487,406	18.88	216,882.24
Garretson	49-4	4,165,484	26.41	110,010.43
Hartford	49-7	4,445,819	23.31	103,632.05
Humboldt	49-7	1,887,547	20.45	38,600.34
Sherman	49-4	379,038	15.83	6,000.19
Sioux Falls	49-5	700,869,630	16.58	11,611,505.03
Valley Springs	49-2	3,086,825	19.80	61,119.14
TOTAL:		751,827,518	x x x x x x x x x	12,444,321.39
Sub-Dist. Conservancy-Total:		929,532,735	.11	102,248.60
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				1,475,407.38
COUNTY PURPOSES	x x x x x x x x x x x x x x x		MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x		7.98	6,505,869.32
SNOW REMOVAL	x x x x x x x x x x x x x x x			
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x			
COURTHOUSE,JAIL BLDG.	x x x x x x x x x x x x x x x		.37	343,927.11
AG BUILDING	x x x x x x x x x x x x x x x			
HOSPITAL BUILDING	x x x x x x x x x x x x x x x			
BOND REDEMPTION	x x x x x x x x x x x x x x x			
	x x x x x x x x x x x x x x x			
	x x x x x x x x x x x x x x x			
	x x x x x x x x x x x x x x x			
	x x x x x x x x x x x x x x x			
SUB—TOTAL:		929,532,735	8.35	6,849,781.32
SECONDARY ROAD				
FIRE FIGHT PUR(34-31-3)		228,663,105	.28	64,025.67
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		2,669,160	46.74	124,756.54
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x x			7,038,563.33
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				60,106,673.89

MOBILE HOMES

Number . . . . 2,333 . . . .

Full & True Value. . . . . 20,471,348 . . . .

Taxable Value . . . . 9,826,247 . . . . . .

Taxes . . . . 420,886.97 . . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	.43	%
Schools:	64.53	%
Cities & Towns:	20.70	%
Subdistricts:	.17	%
Rural Fire Districts:		%
Special Assessments:	2.45	%
County:	11.72	%

COUNTY . . . . MINNEHAHA . . . .

MOODY COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	108,005,680	107,918,510
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	2,532,085	2,585,015
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	8,213,405	8,106,115
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	210,760	229,210
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	13,740	23,405
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	840,365	904,330
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	6,000	6,000
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	143,280	143,280
NA-C	Platted lots and acreages without corporate limits.	371,765	389,110
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	1,601,490	1,680,875
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	152,220	152,220
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,188,740	1,269,920
AG-D	City or town lots and acreages classified as agricultural.	410,950	411,265
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	2,205	2,205
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	90,315	87,945
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	1,430,645	1,429,830
NA-D1	Improvements and structures on city or town lots and acreages.	14,564,295	14,570,565
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	437,290	438,870
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	6,252,470	6,355,370
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	9,650	15,240
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	157,950	157,950
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	42,235	16,235
	TOTAL (less exemptions)	146,677,535	146,893,465
	EXEMPTIONS	6,615,600	6,567,540

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	516,873	522,650
Telephone (within)	(SDCL 10-33)	556,362	586,450
Telegraph	(SDCL 10-34)	635	488
Telephone (without)		414,231	449,901

County taxable percentage for 1985 . . . . 50% . . . . . .

County taxable percentage for 1986 . . . . 50% . . . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Alliance	50-3,4	3,092,497	3.24	10,019.69
Blinsman	50-3,4/49-3	5,407,874	6.00	32,447.24
Enterprise	50-1,2,3/49-3	4,841,226	6.00	29,047.36
Linn	50-1/39-1/49-3	4,681,332	6.00	28,087.99
Lone Rock	50-2,3	3,147,248	4.13	12,998.13
Grovena	50-2,3	5,308,752	5.52	29,304.31
Egan	50-1,2/49-3	3,983,343	4.02	16,013.04
Colman	50-1	3,982,532	5.50	21,903.93
Union	50-1,3	2,539,960	4.73	12,014.01
Flandreau	50-2,3	3,508,796	6.00	21,052.78
Clare	50-1,2,3	5,019,290	3.98	19,976.77
Jefferson	50-1,3/39-4	3,453,038	4.92	16,988.95
Ward	50-3/5-3	2,219,053	6.00	13,314.32
Spring Creek	50-2,3/5-3	3,524,359	4.97	17,516.06
Riverview	50-2,3/5-1	3,516,894	3.98	13,997.24
Fremont	50-1,3/5-1,5/39-4	3,781,841	4.23	15,997.19
TOTAL	x x x x x x	62,008,035	x x x	310,679.01

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Colman	50-1	7,635,708	3,579,211	30.45	43.19	387,093.43
Egan	50-2	7,692,150	1,325,117	25.58	38.77	248,847.02
Flandreau	50-3	24,677,068	11,930,098	26.46	39.47	1,144,796.03
Hermanson	50-4	1,965,651	192,278	17.18	24.68	38,515.30
†Rutland	39-4	1,706,271	163,439	27.11	41.10	52,974.35
†Sioux Valley	5-5	25,236	311	31.52	45.44	809.57
†Brookings	5-1	1,168,197	593,603	29.11	43.75	59,976.34
†Chester	39-1	1,623,763	164,042	20.77	31.76	38,935.53
†Dell Rapids	49-3	8,153,288	1,116,596	26.23	40.04	258,569.24
†Elkton	5-3	991,465	132,147	30.56	43.90	36,100.42
TOTAL:		55,638,797	19,196,842			2,266,617.23

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Colman	50-1	2,245,760	8.46	18,999.13
Egan	50-2	734,439	33.18	24,368.68
Flandreau	50-3	8,661,529	26.85	232,562.05
Trent	50-3	636,905	27.63	17,597.69
Ward	50-3	127,416	34.34	4,375.47
TOTAL:		12,406,049	x x x x x x x x x	297,903.02
Sub-Dist. Conservancy-Total:		74,414,084	.12	8,929.69
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	11.90	885,527.60
SNOW REMOVAL	x x x x x x x x x x x x x x x x	.28	20,835.94
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	.76	56,554.70
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x x	.31	23,068.37
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	74,414,084	13.25	985,986.61
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)	62,008,035	.53	32,864.26
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	414,231	47.48	19,667.68
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x	x	1,038,518.55
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			3,922,647.50

MOBILE HOMES

Number . . . . 121 . . . . .

Full & True Value. . . . . . . 668,402 . . . . .

Taxable Value . . . . 188,615 . . . . .

Taxes. . . . . 13,553.72 . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships: 7.92 %
Schools: 57.78 %
Cities & Towns: 7.59 %
Subdistricts: .23 %
Rural Fire Districts: ______ %
Special Assessments: ______ %
County: 26.48 %

COUNTY . . . . MOODY . . . .

. . . . .PENNINGTON . . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	59,051,686	59,130,029
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,345,720	1,424,250
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	9,072,070	8,962,550
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	3,481,902	3,264,466
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	185,393	186,923
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	7,383,390	7,411,000
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	10,225	339
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	12,925	12,925
NA-C	Platted lots and acreages without corporate limits.	44,344,577	45,696,476
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	128,482,156	137,817,024
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	7,328,408	7,145,793
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	17,669,379	19,701,770
AG-D	City or town lots and acreages classified as agricultural.	232,610	241,905
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	11,850	44,905
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	120,645	120,605
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	7,966	7,966
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	108,079,461	110,721,021
NA-D1	Improvements and structures on city or town lots and acreages.	475,971,704	489,400,986
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	72,610,952	74,143,466
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	207,852,911	224,612,140
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	30,460	30,460
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	2,000	2,000
NA-LS1	Improvements and structures within corporate limits on leased site land.	20,930	20,930
NA-LSO1	Improvements and structures without corporate limits on leased site land.	687,525	681,530
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	5,523,950	2,615,825
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	80,005	80,005
	TOTAL (less exemptions)	1,149,600,800	1,193,477,289
	EXEMPTIONS	3,016,673	2,982,413

UTILITIES BY CLASSIFICATIC[illegible] - Taxable Value

Railroads	(SDCL 10-28)	373,832	376,949
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	25,211,106	25,124,170
Telephone (within)	(SDCL 10-33)	15,133,467	15,109,256
Telegraph	(SDCL 10-34)	48,159	40,452
Telephone (without)		5,729,099	6,981,278

County taxable percentage for 1985 . . . . . .50% . . . . . .

County taxable percentage for 1986 . . . . . .50% . . . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Ash	51-5	872,069	.35	305.22
Castle Butte	51-5	330,837	1.51	499.56
Cedar Butte	51-5	1,016,417	—	—
Cheyenne	51-5	788,985	—	—
Conata	51-5	411,548	2.43	1,000.06
Crooked Creek	51-3	1,019,085	.10	101.91
Fairview	51-5	328,701	.92	302.40
Flat Butte	51-5	267,916	—	—
Huron	51-5	1,353,287	.37	500.72
Imlay	51-5	309,274	—	—
Lake Flat	51-5	1,026,054	—	—
Lake Hill	51-5	888,761	—	—
Owanka	51-3.5	739,611	—	—
Peno	51-5	933,047	1.61	1,502.21
Quinn	51-5	470,071	1.07	502.97
Rainy Creek	51-5	771,306	—	—
Scenic	51-3.5	1,849,259	—	—
Shyne	51-5	475,371	1.06	503.89
Sunnyside	51-5	580,702	—	—
Wasta	51-5	741,516	.14	103.81
TOTAL	x x x x x x	15,173,817	x x x	5,322.75

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Douglas	51-1	1,459,885	14,498,790	23.92	34.93	541,363.18
Hill City	51-2	1,019,309	23,045,613	23.67	34.77	825,423.00
Underwood	51-3	6,244,555	3,074,220	21.01	29.17	220,873.10
Rapid City	51-4	5,356,448	564,832,768	27.17	39.92	22,693,658.83
Wall	51-5	17,630,736	9,067,736	20.99	32.48	664,575.87
†Custer	16-1	819,700	766,349	26.67	37.74	50,783.49
TOTAL:		32,530,633	615,285,065			24,996,677.47

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Box Elder	51-1	7,691,869	25.20	193,835.10
Hill City	51-2	3,731,845	13.09	48,849.85
Keystone	51-2	3,281,593	1.53	5,020.84
New Underwood	51-3	1,671,882	35.89	60,003.84
Quinn	51-5	246,480	6.09	1,501.06
Rapid City	51-4	447,269,770	9.69	4,333,682.51
Wall	51-5	6,538,422	17.65	115,403.15
Wasta	51-5	290,561	12.05	3,501.26
TOTAL:		470,722,422	x x x x x x x x x	4,761,797.61
Sub-Dist. Conservancy-Total:				109,884.42
Rur Fire Prot. Dist(34-31A-21)				185,323.10
Special Assessments:				991.44

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	12.18	7,497,606.02
SNOW REMOVAL	x x x x x x x x x x x x x x x x	.29	178,514.42
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	.91	560,165.94
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x x	1.50	923,350.46
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	615,566,970	14.88	9,159,636.84
SECONDARY ROAD	129,670,731	2.45	317,693.29
FIRE FIGHT PUR(34-31-3)	144,844,548	.84	121,669.42
RAILROAD AUTHORITY			
AIRPORT			
Sanitary Sewer			139,647.30
TELEPHONE(Outside)(Gen.)	5,729,099	56.43	323,293.06
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		10,061,939.91
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			40,121,936.70

MOBILE HOMES

Number . . . . 3,547 . . . . .

Full & True Value. . . . . 22,115,617 . . . . .

Taxable Value . . . . 11,722,264 . . . . .

Taxes . . . . 727,652.54 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	.01	%
Schools:	62.30	%
Cities & Towns:	11.87	%
Subdistricts:	.27	%
Rural Fire Districts:	.46	%
Special Assessments:	.01	%
County:	25.08	%

COUNTY . . . . PENNINGTON . . . .

PERKINS .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	144,864,740	145,642,680
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,233,195	1,324,270
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	7,213,845	7,315,265
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	85,005	89,730
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	24,720	24,250
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	150,110	170,665
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	4,970	4,970
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	12,050	12,050
NA-C	Platted lots and acreages without corporate limits.	240,015	233,450
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	1,030,180	1,014,360
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	173,770	139,500
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	898,145	927,380
AG-D	City or town lots and acreages classified as agricultural.	80,700	79,995
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	9,435	9,435
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	28,210	28,210
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	3,563,930	3,487,560
NA-D1	Improvements and structures on city or town lots and acreages.	11,022,355	11,065,955
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,257,285	1,350,845
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	5,738,915	6,076,865
NA-M	Mineral Interests.		20,520
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	6,420	6,420
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.	3,975	3,975
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	205,480	205,480
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	486,550	523,170
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	8,825	8,825
	TOTAL (less exemptions)	178,342,825	179,765,825
	EXEMPTIONS	3,934,355	3,959,875

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	264,957	293,924
Telephone (within)	(SDCL 10-33)	369,031	350,359
Telegraph	(SDCL 10-34)		
Telephone (without)		300,752	316,092

County taxable percentage for 1985 . . . . . 40% . . . .

County taxable percentage for 1986 . . . . . 40% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Lodgepole	52-3	1,049,310	1.43	1,500.51
Meadow	55-1,2	1,223,715	2.00	2,447.43
White Butte	52-2	501,633	3.99	2,001.51
Cash	52-1	854,870	3.00	2,564.61
Seim	52-2	684,870	.73	499.95
Burdick	52-1,2	901,560	.55	495.86
Horse Creek	52-3	1,653,220	2.12	3,504.82
DeWitt	52-2	1,130,705	1.77	2,001.35
Bison	52-1	1,110,775	5.00	5,553.87
Viking	52-3	847,375	.59	499.95
Barrett	52-1,2,3	758,600	1.32	1,001.35
Flat Creek	52-2	962,060	.31	298.24
Anderson	52-1	473,980	3.16	1,497.77
Marshfield	52-1	859,070	—	—
Fredlund	52-3	823,665	2.00	1,647.33
Glendo	52-3	849,120	1.18	1,001.96
White Hill	52-1	817,715	.73	596.93
Maltby	52-1	998,490	.50	499.24
Pleasant Valley	52-3	482,200	1.04	501.49
Rockford	52-1	698,590	.07	48.90
Wells	52-1	902,155	—	—
Antelope	52-1	898,330	—	—
Duell	52-1	810,890	—	—
Strool	52-1	1,248,085	2.40	2,995.40
Chaudoin	52-1	541,960	1.85	1,002.62
Ada	52-1	818,435	2.00	1,636.87
Vickus	52-1	984,645	1.52	1,496.66
Wilson	52-3	1,096,910	1.82	1,996.37
Clark	52-2	1,087,620	2.00	2,175.24
Hall	52-1	782,250	—	—
Brushy	52-1	656,690	—	—
Wyandotte	52-1	1,187,175	.21	249.31
Vrooman	52-1	478,490	—	—
Moreau	46-2	988,400	5.00	4,942.00
Englewood	46-2	956,850	2.00	1,913.70
Scotch Cap	52-1	1,188,870	4.21	5,005.14
Grand River	52-3	1,087,950	.46	500.46
Chance	52-1,2	1,851,135	—	—
Martin	46-2	481,410	—	—
Foster	52-2	1,350,715	—	—
Lincoln	52-2	3,165,208	3.00	9,495.62
Plateau	52-1	1,031,695	.78	804.72
Castle Butte	52-2	864,065	.58	501.16
Independence	52-1,2	855,780	3.51	3,003.79
Beck	52-1	547,045	.46	251.64
Highland	52-1	659,835	2.27	1,497.82
Sidney	52-3	823,140	.61	502.11
Liberty	52-2	478,620	1.57	751.43
Trail	52-2	599,519	.83	497.60
Lone Tree	52-1	1,078,690	.46	496.20
Vail	52-1	820,180	—	—
Rainbow	52-1	1,169,685	1.71	2,000.16
TOTAL	x x x x x x	49,173,950	x x x	71,879.09

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2/]
Bison	52-1	28,227,215	2,892,170	22.51	35.59	738,326.94
Lemmon	52-2	15,269,160	9,767,818	27.20	39.47	800,856.93
Northwest	52-3	9,167,110	573,725	25.88	40.30	260,365.93
†Faith	46-2	3,926,375	206,985	28.60	43.82	121,364.40
TOTAL:		56,589,860	13,440,698			1,920,914.20

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Bison	52-1	1,538,530	33.87	52,110.01
Lemmon	52-2	7,929,658	43.12	341,926.85
TOTAL:		9,468,188	x x x x x x x x x	394,036.86
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				21,118.27
COUNTY PURPOSES		x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x x	3.28	236,065.26
SNOW REMOVAL		x x x x x x x x x x x x x x x x	.27	19,432.20
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x x	1.72	123,790.32
COURTHOUSE,JAIL BLDG.		x x x x x x x x x x x x x x x x	.26	18,712.50
AG BUILDING		x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING		x x x x x x x x x x x x x x x x		
BOND REDEMPTION		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
SUB—TOTAL:		71,971,118	5.53	398,000.28
SECONDARY ROAD		13,328,980	3.23	43,052.61
FIRE FIGHT PUR(34-31-3)				
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		300,757	32.23	9,693.24
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x x x x x x x x x x x		450,746.13
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				2,858,694.55

MOBILE HOMES

Number . . . . 289 . . . . .

Full & True Value. . . . . 1,819,385 . . . . .

Taxable Value . . . . 655,105 . . . . .

Taxes . . . . 42,525.96 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	2.51	%
Schools:	67.20	%
Cities & Towns:	13.78	%
Subdistricts:		%
Rural Fire Districts:		%
Special Assessments:	.74	%
County:	15.77	%

COUNTY . . . . PERKINS . . . .

..........POTTER..........................COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	85,325,403	85,309,714
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	5,028,798	5,148,549
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	3,523,582	3,645,068
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use,		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits,		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use,		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use,		
NA-C	Platted lots and acreages without corporate limits.	59,115	55,795
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	280,701	356,106
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	144,464	161,009
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	823,090	831,570
AG-D	City or town lots and acreages classified as agricultural.	62,125	73,200
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	150,495	156,380
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural,		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	26,510	28,955
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	334,205	354,795
NA-D	Lots and acreages in city or town.	1,434,070	1,437,910
NA-D1	Improvements and structures on city or town lots and acreages.	13,486,321	13,555,295
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	449,630	448,919
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	5,539,520	5,426,040
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.		
	TOTAL (less exemptions)	116,668,029	116,989,305
	EXEMPTIONS	2,358,284	2,382,284

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	408,178	439,416
Telephone (within)	(SDCL 10-33)	367,214	364,389
Telegraph	(SDCL 10-34)		
Telephone (without)		589,404	615,788

County taxable percentage for 1985 ......41%A/48%N..........

County taxable percentage for 1986 ......41%A/48%N..........

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Gettysburg	53-1	10,584,883	8,169,581	28.20	44.08	658,608.83
Hoven	53-2	26,432,338	4,953,009	17.81	25.85	601,631.38
†Faulkton	24-2	275,351	14,376	22.24	34.99	6,626.83
TOTAL:		37,292,572	13,136,966			1,266,867.04

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Gettysburg	53-1	7,686,638	23.44	180,174.79
Hoven	53-2	2,445,636	23.35	57,105.61
Lebanon	53-2	411,951	30.79	12,683.97
Tolstoy	53-2	375,471	15.98	6,000.03
TOTAL:		10,919,696	x x x x x x x x x	255,964.40
Sub-Dist. Conservancy-Total:		50,425,074	.41	20,674.28
Rur Fire Prot. Dist(34-31A-21)		1,607,609	1.00	1,607.61
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	10.90	549,633.31
SNOW REMOVAL	x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	.37	18,657.28
COURTHOUSE,JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	50,425,074	11.27	568,290.59
SECONDARY ROAD	39,505,378	.59	23,308.17
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	589,404	33.71	19,868.81
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		611,467.57
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			2,156,580.90

MOBILE HOMES

Number . . . . 226 . . . . .

Full & True Value. . . . . . 1,393,741 . . . . .

Taxable Value . . . . 1,092,749. . . . .

Taxes. . . . . 300,991.90. . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships: ________ %
Schools: 58.74 %
Cities & Towns: 11.87 %
Subdistricts: .96 %
Rural Fire Districts: .07 %
Special Assessments: ________ %
County: 28.36 %

COUNTY . . . . POTTER . . . .

ROBERTS
. . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	124,698,928	124,708,786
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,902,977	2,748,021
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	7,505,390	11,329,953
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	-	6,104
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	164,545	143,953
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	332,180	318,123
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	25,600	18,403
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	690,305	631,522
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	1,000	-
NA-C	Platted lots and acreages without corporate limits.	1,897,582	2,590,711
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	6,035,355	6,029,325
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	163,180	306,480
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	698,860	758,062
AG-D	City or town lots and acreages classified as agricultural.	443,715	436,115
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	31,290	27,919
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	66,005	56,484
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	450	-
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	14,365	-
NA-D	Lots and acreages in city or town.	2,287,183	2,822,254
NA-D1	Improvements and structures on city or town lots and acreages.	18,159,246	19,321,424
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,039,340	1,252,820
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	8,210,625	9,271,768
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	1,185	530
NA-LSO1	Improvements and structures without corporate limits on leased site land.	1,050	296
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	2,153,570	1,624,772
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	170,745	108,200
	TOTAL (less exemptions)	176,694,671	184,512,025
	EXEMPTIONS	6,695,442	6,527,290

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	148,285	12,482
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-36)	1,350,299	1,538,072
Telephone (within)	(SDCL 10-33)	778,087	692,878
Telegraph	(SDCL 10-34)		
Telephone (without)		684,070	631,787

County taxable percentage for 1985 . . . . . . 38% . . . .

County taxable percentage for 1986 . . . . . . 37% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Agency	54-5,7	986,497	3.04	2,998.96
Alto	18-3/54-5,6,7	862,425	2.32	2,000.84
Becker	54-1,7	1,708,795	6.00	10,252.73
Bryant	54-1,4,5	1,266,055	7.03	8,900.40
Drywood Lake	54-5	945,499	2.12	2,004.42
Easter	54-1,5	1,503,990	1.99	2,992.87
Enterprise	54-3,5	1,771,464	3.32	5,881.29
Garfield	54-2,7	2,337,419	3.42	7,993.99
Geneseo	25-4/54-2,7	2,573,482	4.31	11,091.74
Goodwill	54-5	1,399,973	4.29	6,005.88
Grant	54-1,5	1,950,262	5.63	10,979.98
Harmon	54-1,3,4,5	4,125,564	5.00	20,628.74
Hart	54-1,3,4,5	1,877,772	3.20	6,008.84
Lake	54-7	2,562,259	3.12	7,994.19
Lawrence	54-1,5,7	838,371	5.00	4,192.18
Lee	54-7	1,503,652	4.66	7,006.96
Lien	54-3,4	2,726,556	5.40	14,723.38
Lockwood	25-1,4	2,022,690	1.98	4,004.89
Long Hollow	54-5	1,306,170	3.06	3,996.86
Minnesota	54-3	2,427,916	5.68	13,790.61
Norway	45-3/54-3,5	2,481,707	6.00	14,890.16
One Road	18-3/54-5	911,828	2.19	1,996.80
Ortley	18-3/54-6	1,205,045	2.49	3,000.59
Sisseton	54-5	2,118,989	3.54	7,501.22
Springdale	54-7	2,147,614	3.26	7,001.24
Spring Grove	54-5,6,7	842,773	4.15	3,497.58
Summit	54-6	1,163,589	1.72	3,001.41
Victor	54-3,4	3,470,890	7.00	24,296.41
White Rock	54-4	3,350,536	4.78	16,015.60
Bossko	45-3/54-3,5	1,346,912	1.48	1,993.44
TOTAL	x x x x x x	55,736,694	x x x	235,644.20

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Browns Valley	54-1	2,869,710	684,068	37.19	53.19	143,110.08
Corona	54-2	1,810,018	417,668	25.45	40.80	63,105.85
New Effington	54-3	7,091,539	1,601,031	31.00	47.00	295,086.79
Rosholt	54-4	10,193,104	2,914,879	30.96	46.96	452,461.18
Sisseton	54-5	12,771,383	9,569,221	30.70	46.44	838,768.59
Summit	54-6	2,017,084	756,122	27.13	40.75	88,898.28
Wilmot	54-7	7,478,293	3,241,421	28.12	41.39	347,297.12
†Waubay	18-3	1,760,588	268,493	24.04	33.72	51,378.07
†Big Stone City	25-1	389,863	631,504	26.48	38.78	34,813.27
†Milbank	25-4	1,592,222	1,006,290	25.39	36.49	37,560.23
†Veblen	45-3	1,823,479	99,639	30.60	46.60	60,441.64
TOTAL:		49,797,283	21,190,336			2,454,852.30

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Claire	54-3	296,304	13.50	4,000.19
Corona	54-2	264,328	22.70	6,000.29
New Effington	54-3	676,389	8.87	5,999.63
Ortley	18-3	164,205	22.53	3,699.53
Peever	54-5	282,973	24.01	6,794.12
Rosholt	54-4	2,182,429	16.38	35,748.16
Sisseton	54-5	7,329,354	23.90	175,171.65
Summit	54-6	552,290	21.73	12,001.32
White Rock	54-4	71,420	16.80	1,199.75
Wilmot	54-7	1,864,250	22.85	42,598.15
TOTAL:		13,683,942	x x x x x x x x x	293,212.79
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				279.00

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	14.24	988,549.97
SNOW REMOVAL	x x x x x x x x x x x x x x x x	1.75	121,486.35
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	2.00	138,841.63
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	69,420,636	17.99	1,248,877.95
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
Ambulance Districts			52,030.17
TELEPHONE(Outside)(Gen.)	684,070	55.85	38,205.31
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		1,339,113.43
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 198 Recap)			4,323,101.72

MOBILE HOMES

Number	495
Full & True Value	2,209,203
Taxable Value	550,929
Taxes	41,703.05

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	5.45 %
Schools:	56.78 %
Cities & Towns:	6.78 %
Subdistricts:	%
Rural Fire Districts:	%
Special Assessments:	.01 %
County:	30.98 %

COUNTY ROBERTS

SANBORN ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County)
AG-A	Land classified as agricultural without corporate limits.	53,241,640	47,375,710
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	126,310	173,910
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	1,489,515	1,488,910
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	374,570	335,450
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	—	4,500
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	92,065	88,560
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	47,475	48,960
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	261,235	274,485
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	23,795	22,830
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	211,485	226,585
AG-D	City or town lots and acreages classified as agricultural.	36,705	36,705
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	7,000	910
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	5,320	5,320
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	1,795	1,795
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	249,650	248,760
NA-D1	Improvements and structures on city or town lots and acreages.	2,774,110	2,731,135
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	80,580	80,740
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	1,110,510	1,131,010
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	28,590	28,590
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	22,310	22,810
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	123,015	123,015
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	25,985	11,130
	TOTAL (less exemptions)	60,333,660	54,461,820
	EXEMPTIONS	1,452,620	1,429,005

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	973,480	1,012,665
Telephone (within)	(SDCL 10-33)		
Telegraph	(SDCL 10-34)		
Telephone (without)		139,973	136,352

County taxable percentage for 1985 .... 45%A/53%N

County taxable percentage for 1986 .... 51%A/53%N

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Afton	48-2/55-1	1,562,355	3.20	5,000.00
Benedict	55-1	1,481,050	5.43	8,043.00
Butler	55-1,3	1,786,354	5.60	10,004.00
Diana	55-1	1,558,709	5.14	8,012.00
Elliott	55-3,4/17-3	1,786,916	5.60	10,007.00
Floyd	55-1,4	1,516,380	4.62	7,005.00
Jackson	55-1,4/2-2/36-1	1,551,330	2.58	4,002.00
Letcher	55-3	1,828,215	6.98	12,761.00
Logan	55-3,4	864,855	2.76	2,387.00
Logan/FG	55-1,3,4	837,989	1.76	1,475.00
Oneida	55-1,4	1,593,680	.25	398.00
Ravenna	55-1,3	1,769,755	3.96	7,008.00
Silver Creek	55-1,3,4	1,578,091	4.75	7,496.00
Twin Lake	55-3,4/36-2	1,518,149	3.95	5,997.00
Union/FG1	55-1,3	270,910	4.41	1,195.00
Union /FG2	55-1,3	1,389,996	2.91	4,045.00
Warren	55-4/36-1	1,506,148	2.66	4,006.00
Woonsocket	55-4/36-2	1,691,022	5.03	8,506.00
TOTAL	x x x x x x	26,091,904	x x x	107,347.00

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Artesian	55-1	10,232,780	819,126	21.50	31.35	245,685.00
Letcher	55-3	4,952,150	895,346	28.63	44.63	181,739.00
Woonsocket	55-4	6,857,355	2,608,157	26.43	41.27	289,016.00
†Alpena	36-1	1,357,560	103,798	25.82	41.82	39,392.00
†Carthage	48-2	1,422,240	43,375	6.43	6.43	9,424.00
†Huron	2-2	6,800	1,885	24.50	37.22	237.00
†Mt. Vernon	17-3	277,005	51,998	19.54	27.10	6,822.00
†Wess. Springs	36-2	20,115	—	23.29	—	468.00
TOTAL:		25,126,005	4,523,685			772,784.00

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Artesian	55-1	409,012	33.01	13,501.00
Letcher	55-3	394,696	30.83	12,168.00
Woonsocket	55-4	1,749,413	35.15	61,492.00
TOTAL:		2,553,121	x x x x x x x x	87,161.00
Sub-Dist. Conservancy-Total:		28,645,025	.22	6,302.00
Rur Fire Prot. Dist(34-31A-21)		10,528,817	1.21	12, 40.00
Special Assessments:				243.00

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	19.95	571,468.00
SNOW REMOVAL	x x x x x x x x x x x x x x x x	.98	28,072.00
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	1.23	35,233.00
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	28,645,025	22.16	634,773.00
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	139,973	52.60	7,363.00
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		642,136.00
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			1,628,713.00

MOBILE HOMES

Number	108
Full & True Value	392,829
Taxable Value	69,045
Taxes	7,051.07

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	6.59 %
Schools:	47.45 %
Cities & Towns:	5.35 %
Subdistricts:	.39 %
Rural Fire Districts:	.78 %
Special Assessments:	.01 %
County:	39.43 %

COUNTY SANBORN

SPINK ....COUNTY 64

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	165,178,230	165,180,786
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	5,778,712	6,087,965
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	11,828,580	11,920,016
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	184,250	175,890
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	128,477	134,382
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	63,978	66,258
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	308,972	329,654
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	554,099	568,510
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	3,599,076	3,785,180
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	200,585	207,365
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,345,935	1,317,295
AG-D	City or town lots and acreages classified as agricultural.	281,956	281,432
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	39,348	39,413
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	53,055	53,055
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	11,285	11,285
NA-D	Lots and acreages in city or town.	3,128,332	3,084,250
NA-D1	Improvements and structures on city or town lots and acreages.	23,189,754	23,348,881
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,365,715	1,374,940
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	11,000,449	11,154,789
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	384	384
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	1,730	1,730
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	1,185,810	1,221,875
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	57,980	57,980
	TOTAL (less exemptions)	229,486,692	230,403,315
	EXEMPTIONS	7,044,318	7,088,417

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	119,016	162,926
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	6,336,626	8,689,554
Telephone (within)	(SDCL 10-33)	1,005,256	1,202,317
Telegraph	(SDCL 10-34)		
Telephone (without)		1,103,785	1,417,925

County taxable percentage for 1985 .... 45%

County taxable percentage for 1986 .... 60%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Antelope	2-1/56-2	2,112,557	3.79	8,006.59
Athol	56-3,4	2,734,131	1.83	5,003.46
Belmont	2-1/56-5	2,078,217	5.00	10,391.09
Belle Plaine	56-2	2,436,902	3.08	7,505.66
Benton	56-1,3	2,011,862	4.05	8,148.04
Beotia	56-1,3	3,577,296	1.96	7,011.50
Buffalo	56-5	1,822,355	1.65	3,006.89
Capitola	56-2/12-2	2,156,190	3.01	6,490.13
Clifton	56-2,3,4	2,747,150	3.40	9,340.31
Conde	56-1	4,175,530	1.23	5,135.90
Cornwall	2-1/56-5	1,569,427	5.00	7,847.14
Crandon	56-4,5	2,166,500	2.31	5,004.62
Exline	56-4	1,720,408	2.91	5,006.39
Frankfort	56-2,4	2,121,210	2.36	5,006.06
Garfield	56-5	1,925,019	2.60	5,005.05
Great Bend	56-3,4	2,054,626	1.46	2,999.75
Groveland	56-3,4	1,808,133	.99	1.790.05
Harmony	56-2,4	2,176,146	4.60	10,010.27
Harrison	56-2,4	2,127,876	3.76	8,000.81
Jefferson	56-3,4	2,879,151	1.84	5,297.64
Lake	56-4,5	1,985,830	1.51	2,998.60
LaPrairie	57-3	2,957,898	2.70	7,986.32
Lincoln	2-1/56-2,4,5	2,288,979	3.50	8,011.43
Lodi	56-4	2,307,462	2.17	5,007.19
Mellette	56,3,5,6	4,757,214	3.15	14,985.22
Northville	56-3	5,486,598	2.19	12,015.65
Olean	56-1	2,167,549	2.55	5,527.25
Prairie Center	56-2	1,980,872	4.54	8,993.16
Redfield	56-4,5	3,787,548	1.36	5,151.07
Rickfield	56-2	1,875,881	4.53	8,497.74
Spring	56-2/12-2	1,763,272	3.15	5,554.31
Sumner	56-2	1,845,901	1.35	2,491.97
Tetonka	56-3	3,594,340	2.09	7,512.17
Three Rivers	56-3,4	1,896,873	2.79	5,292.28
Tulare	56-4,5	1,597,529	2.19	3,498.59
Turton	56-2	1,855,332	3.47	6,438.00
Union	56-2/12-3	1,991,564	4.02	8,006.09
TOTAL	xxxxxx	90,541,328	xxx	243,974.39

SCHOOLS[1]	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2]
		AG	NON—AG	AG	NON-AG	
Conde	56-1	7,107,439	5,375,174	14,54	18.71	203,911.67
Doland	56-2	19,825,627	3,172,985	25.31	40.87	631,466.52
Northwestern	56-3	22,429,172	4,170,020	20.74	29.92	589,948.03
Redfield	56-4	18,823,910	24,661,931	26.05	40.05	1,478,073.20
Tulare	56-5	9,840,273	2,005,726	24.72	38.18	319,830.17
†Hitchcock	2-1	4,538,354	344,605	18.33	26.75	92,406.21
†Wayne	6-5	9,415	9,473	25.06	35.66	573.75
†Clark	12-2	94,762	5,751	21.60	31.94	2,230.55
†Willow Lake	12-3	14,184	4,419	28.51	42.97	594.27
TOTAL:		82,683,136	39,750,084			3,319,034.37

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Ashton	56-3	450,676	17.30	7,796.69
Brentford	56-3	275,161	20.52	5,646.30
Conde	56-1	886,088	24.74	21,921.82
Doland	56-2	1,236,775	37.68	46,601.68
Frankfort	56-4	608,459	13.81	8,402.82
Mellette	56-3	915,320	26.22	23,999.69
Northville	56-3	384,223	7.03	2,701.09
Redfield	56-4	14,174,755	24.80	351,533.92
Tulare	56-5	955,715	12.35	11,803.08
Turton	56-2	302,148	23.15	6,994.73
TOTAL:		20,189,320	xxxxxxxx	487,401.82
Sub-Dist. Conservancy-Total:				65,742.18
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				17,498.56

COUNTY PURPOSES	xxxxxxxxxxxxxxx	MILL LEVY	TAXES
GENERAL	xxxxxxxxxxxxxxx	9.98	1,105,091.87
SNOW REMOVAL	xxxxxxxxxxxxxxx		
CO. H. & B. RESERVE	xxxxxxxxxxxxxxx	2.00	221,461.30
COURTHOUSE,JAIL BLDG.	xxxxxxxxxxxxxxx	1.49	164,988.67
AG BUILDING	xxxxxxxxxxxxxxx		
HOSPITAL BUILDING	xxxxxxxxxxxxxxx		
BOND REDEMPTION	xxxxxxxxxxxxxxx		
	xxxxxxxxxxxxxxx		
	xxxxxxxxxxxxxxx		
	xxxxxxxxxxxxxxx		
	xxxxxxxxxxxxxxx		
SUB—TOTAL:	110,730,648	13.47	1,491,541.84
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)	96,555,893	.40	38,622.36
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	1,103,785	43.16	47,639.36
COUNTY PURPOSE-TOTAL	xxxxxxxxxxxxxxxxxxxxxxxxxx		1,577,803.56
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			5,711,454.88

MOBILE HOMES

Number .... 333 .....

Full & True Value. .... 2,215,403 .....

Taxable Value .... 822,573 .....

Taxes .... 54,949.12 ...

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	4.27	%
Schools:	58.11	%
Cities & Towns:	8.53	%
Subdistricts:	1.15	%
Rural Fire Districts:		%
Special Assessments:	.31	%
County:	27.63	%

COUNTY .... SPINK ....

STANLEY
. . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	80,903,555	80,905,295
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	853,330	892,930
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	2,295,685	2,375,535
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	18,965	18,965
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	36,975	36,975
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	268,195	330,555
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	1,220,550	1,269,385
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	56,195	46,195
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	91,370	91,370
AG-D	City or town lots and acreages classified as agricultural.	315,255	318,870
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	7,845	7,845
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	129,205	129,205
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	27,935	34,000
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	62,825	62,825
NA-D	Lots and acreages in city or town.	2,898,945	2,889,730
NA-D1	Improvements and structures on city or town lots and acreages.	9,577,050	9,672,860
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,653,505	1,672,840
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	4,751,585	4,803,680
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	3,560	3,560
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	44,715	44,715
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	48,060	90,560
	TOTAL (less exemptions)	105,265,305	105,697,895
	EXEMPTIONS	1,152,820	1,141,790

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	77,561	80,767
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	782,753	497,104
Telephone (within)	(SDCL 10-33)	188,344	178,937
Telegraph	(SDCL 10-34)		
Telephone (without)		266,753	262,438

County taxable percentage for 1985 . . . . 35%

County taxable percentage for 1986 . . . . 35%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS[1]/	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2]/
		AG	NON—AG	AG	NON-AG	
Stanley County	57-1	28,773,948	9,117,566	18.48	28.09	787,854.98
TOTAL:		28,773,948	9,117,566			787,854.98

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Fort Pierre	57-1	7,005,256	31.57	221,155.92
TOTAL:		7,005,256	x x x x x x x x x	221,155.92
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				3,022.02
COUNTY PURPOSES		x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x	10.69	405,060.28
SNOW REMOVAL		x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.		x x x x x x x x x x x x x x x		
AG BUILDING		x x x x x x x x x x x x x x x		
HOSPITAL BUILDING		x x x x x x x x x x x x x x x		
BOND REDEMPTION		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
SUB—TOTAL:		37,891,514	10.69	405,060.28
SECONDARY ROAD		30,886,258	.21	6,486.10
FIRE FIGHT PUR(34-31-3)		30,886,258	.83	25,635.60
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		266,753	30.91	8,245.34
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x x x x x x x x x		445,427.32
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				1,457,460.24

MOBILE HOMES

Number	243
Full & True Value	1,328,719
Taxable Value	317,295
Taxes	19,093,58

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:		%
Schools:	54.06	%
Cities & Towns:	15.17	%
Subdistricts:		%
Rural Fire Districts:		%
Special Assessments:	.21	%
County:	30.56	%

COUNTY .... STANLEY ....

SULLY COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	129,033,270	129,001,330
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,844,480	1,835,590
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	2,953,320	2,966,550
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	266,420	290,250
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	897,800	929,970
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	226,320	260,700
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	250,206	250,120
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	140,450	135,140
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	150,500	131,740
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,939,920	1,955,210
AG-D	City or town lots and acreages classified as agricultural.	20,090	20,090
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	16,000	31,390
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	480	480
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	500,550	499,700
NA-D1	Improvements and structures on city or town lots and acreages.	5,007,640	5,017,150
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	203,330	208,190
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	2,152,080	2,276,540
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	24,070	24,070
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	181,110	194,180
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	11,600	11,600
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	53,750	
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	291,080	274,200
	TOTAL (less exemptions)	146,164,466	146,314,190
	EXEMPTIONS	1,865,450	1,872,480

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)	33,077	35,497
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)		
Telephone (within)	(SDCL 10-33)	169,591	158,743
Telegraph	(SDCL 10-34)		
Telephone (without)		156,666	159,312

County taxable percentage for 1985 . . . . 45% . . . . . .

County taxable percentage for 1986 . . . . 45% . . . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS[1]/	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2]/
		AG	NON—AG	AG	NON-AG	
Agar	58-1	30,125,540	1,289,424	5.10	5.10	173,461.18
Sully Buttes	58-2	27,867 560	5,079,184	23.03	33.13	805,017.50
†Harrold	32-1	1,758,000	95,730	12.82	14.84	23,958.19
TOTAL:		59,751,200	6,464,338			1,002,436.87

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Agar	58-1	375,574	7.99	3,000.84
Onida	58-2	3,386,928	17.50	59,271.24
TOTAL:		3,762,502	x x x x x x x x	62,272.08
Sub-Dist. Conservancy-Total:				22,887.23
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				
COUNTY PURPOSES		x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x	13.83	912,515.54
SNOW REMOVAL		x x x x x x x x x x x x x x x	.67	44,207.19
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x	1.20	79,177.05
COURTHOUSE JAIL BLDG.		x x x x x x x x x x x x x x x		
AG BUILDING		x x x x x x x x x x x x x x x		
HOSPITAL BUILDING		x x x x x x x x x x x x x x x		
BOND REDEMPTION		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x		
SUB—TOTAL:		65,980,878	15.70	1,035,899.78
SECONDARY ROAD		62,218,376	1.03	64,084.93
FIRE FIGHT PUR(34-31-3)		65,980,878	.15	9,897.13
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		156,666	31.57	4,945.94
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x x x x x x x x x x		1,114,827.78
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				2,202,423.96

MOBILE HOMES

Number . . . . 139 . . . . .
Full & True Value. . . . . . 1,040,579 . . . . .
Taxable Value . . . . 260,819 . . . . .
Taxes . . . . 11,691.49 . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships: ________ %
Schools: 45.51 %
Cities & Towns: 2.83 %
Subdistricts: 1.04 %
Rural Fire Districts: ________ %
Special Assessments: ________ %
County: 50.62 %

COUNTY . . . . SULLY . . . .

TODD COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	35,272,885	30,073,620
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,805,795	1,374,650
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	3,095,175	2,611,830
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	4,935	3,993
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	485	909
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	36,280	27,580
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	2,155	1,832
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	69,465	60,376
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	545,280	464,183
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	65,985	56,089
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	346,215	294,286
AG-D	City or town lots and acreages classified as agricultural.	4,505	3,830
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	532,785	453,819
NA-D1	Improvements and structures on city or town lots and acreages.	2,915,735	2,493,470
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	252,705	214,864
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	2,156,585	1,837,948
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	25,355	21,120
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		2,800
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	18,400	15,640
	TOTAL (less exemptions)	47,150,725	40,012,839
	EXEMPTIONS	1,946,390	1,836,868

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	232,083	276,953
Telephone (within)	(SDCL 10-33)	22,686	27,440
Telegraph	(SDCL 10-34)		
Telephone (without)		127,562	154,576

County taxable percentage for 1985 ....36%.......

County taxable percentage for 1986 ....43%.......

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Todd County	66-1	13,352,673	3,872,526	23.56	33.38	443,853.90
TOTAL:		13,352,673	3,872,526			443,853.90

†OVERLAP SCHOOL DISTRICT – Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Mission	66-1	2,054,697	14.60	29,998.58
St. Francis	66-1	78,417	—	—
TOTAL:		2,133,114	x x x x x x x x x	29,998.58
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	17.27	297,479.19
SNOW REMOVAL	x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	1.82	31,349.86
COURTHOUSE,JAIL BLDG.	x x x x x x x x x x x x x x x x	.48	8,268.10
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	17,225,199	19.57	337,097.15
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	127,562	44.30	5,651.00
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		342,748.15
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			816,600.63

MOBILE HOMES

Number . . . . 73 . . . . .

Full & True Value. . . . . . . 376,435 . . . . .

Taxable Value . . . . 143,045 . . . . .

Taxes . . . . 4,130,09 . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships: ________ %
Schools: 54.35 %
Cities & Towns: 3.67 %
Subdistricts: ________ %
Rural Fire Districts: ________ %
Special Assessments: ________ %
County: 41.98 %

COUNTY . . . . TODD . . . .

TRIPP ....COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	151,137,610	120,863,989
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	2,297,665	1,532,072
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	8,955,310	7,192,003
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	33,905	23,572
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	179,460	150,456
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	100,955	72,976
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	564,685	385,800
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	2,050	1,640
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	290,510	234,608
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	1,578,110	1,356,904
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	174,340	139,472
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	2,139,040	1,711,768
AG-D	City or town lots and acreages classified as agricultural.		
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	5,908,920	4,726,972
NA-D1	Improvements and structures on city or town lots and acreages.	26,060,065	21,002,559
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,920,430	1,532,042
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	12,648,980	10,313,020
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	75,480	52,198
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	37,570	8,788
NA-LSO1	Improvements and structures without corporate limits on leased site land.	274,385	181,968
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	295,730	236,584
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.	26,335	21,068
	TOTAL (less exemptions)	214,701,535	171,740,459
	EXEMPTIONS	4,310,470	3,952,602

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)		
Telephone (within)	(SDCL 10-33)	896,960	1,066,540
Telegraph	(SDCL 10-34)	98	112
Telephone (without)		978,503	1,239,383

County taxable percentage for 1985 .... 37%

County taxable percentage for 1986 .... 47%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Banner	59-2	1,377,827	4.36	6,007.33
Beaver Creek	59-2	686,636	2.91	1,998.11
Black	59-2	2,064,535	3.39	6,998.77
Brunson	59-2	1,383,614	4.70	6,502.99
Bull Creek	59-2	1,008,374	4.96	5,001.54
Carter	59-2/47-2	1,087,177	1.84	2,000.41
Colome	59-1	1,699,516	4.71	8,004.72
Condon	59-2	1,524,066	.98	1,493.58
Curlew	59-2/47-2	1,567,588	.64	1,003.26
Dog Ear	59-2	1,203,362	1.25	1,504.20
Elliston	59-1/26-4	1,552,523	3.22	4,999.12
Greenwood	59-2	1,097,311	—	—
Holsclaw	59-2	861,499	5.00	4,307.50
Huggins	59-2	1,028,798	3.89	4,002.02
Ideal	59-2	1,698,096	1.47	2,496.20
Irwin	59-1/26-4	1,595,439	4.07	6,493.44
Jordan	59-2/47-2	1,571,095	—	—
Keyapaha	59-1	1,118,648	2.24	2,505.77
King	59-2	1,411,671	2.13	3,006.86
Lake	59-1,2	1,290,950	3.49	4,505.42
Lamro	59-2	2,685,700	1.86	4,995.40
Lincoln	59-1	1,233,612	3.24	3,996.90
Lone Star	59-2	1,061,367	—	—
Lone Tree	59-2	1,761,083	1.14	2,007.63
McNeely	59-1,2	1,235,400	1.42	1,754.27
Millboro	59-2	994,466	5.00	4,972.33
Pahapesto	59-2/47-2	1,189,599	.42	499.63
Plainview	59-2	1,671,430	2.69	4,496.15
Pleasant Valley	59-2	1,383,003	—	—
Pleasant View	59-1	1,553,827	4.83	7,504.98
Progressive	59-2/47-2	1,137,267	—	—
Rames	59-1,2	1,107,183	1.36	1,505.77
Rosedale	59-2	1,262,867	—	—
Roseland	59-2	1,400,932	—	—
Star Prairie	59-2	1,198,332	2.50	2,995.83
Star Valley	59-2	1,070,044	—	—
Stewart	59-1	1,412,165	2.12	2,993.79
Sully	59-2	1,395,492	2.51	3,502.68
Taylor	59-2	822,354	.49	402.95
Valley	59-1	1,060,858	1.89	2,005.02
Weaver	59-2	1,426,593	2.80	3,994.46
Willow Creek	59-1,2	1,278,798	1.96	2,506.44
Wilson	59-1,2	1,606,549	3.42	5,494.40
Witten	59-2/47-2	1,325,988	—	—
Wortman	59-2	1,207,275	2.49	3,006.11
Wright	59-2	857,862	1.75	1,501.26
TOTAL	x x x x x x x	61,168,774	x x x	132,967.24

SCHOOLS[1/]	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2/]
		AG	NON—AG	AG	NON-AG	
Colome	59-1	11,195,392	1,870,717	25.41	37.87	355,318.96
Winner	59-2	39,905,955	21,079,319	20.89	31.17	1,490,677.77
†Gregory	26-4	2,330,302	95,960	27.68	41.89	68,522.52
†Wood	47-2	3,887,185	347,206	21.68	33.75	100,362.04
TOTAL:		57,318,834	23,393,202			2,014,881.29

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Winner	59-2	17,069,896	26.22	447,572.67
Colome	59-1	919,209	42.97	39,498.41
New Witten	47-2	250,292	8.79	2,200.07
Old Witten	47-2	7,136	—	—
TOTAL:		18,246,533	x x x x x x x x x	489,271.15
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				567.20

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	12.31	988,952.36
SNOW REMOVAL	x x x x x x x x x x x x x x x x	.33	26,511.31
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	1.70	136,573.44
COURTHOUSE-JAIL BLDG.	x x x x x x x x x x x x x x x x	.25	20,084.33
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	80,337,316	14.59	1,172,121.44
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	978,503	39.91	39,052.04
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		1,211,173.48
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			3,848,860.36

MOBILE HOMES

Number . . . . 394 . . . . .

Full & True Value. . . . . . 2,412,639 . . . . .

Taxable Value . . . . 665,141 . . . . .

Taxes . . . . 36,890.76 . . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships: 3.45 %
Schools: 52.35 %
Cities & Towns: 12.71 %
Subdistricts: _____ %
Rural Fire Districts: _____ %
Special Assessments: .01 %
County: 31.48 %

COUNTY . . . . TRIPP . . . .

TURNER COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	137,021,940	136,944,843
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	3,532,600	3,528,230
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	13,731,410	13,926,210
AG-AC	Land classified as agricultural without corporate limits, under commercial use.	22,920	21,920
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	3,200	3,200
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		91,410
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	875,120	878,600
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	2,835,360	2,796,480
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	144,660	139,520
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	351,300	370,940
AG-D	City or town lots and acreages classified as agricultural.	373,650	370,740
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	3,690	3,690
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	195,950	
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	2,738,570	2,738,780
NA-D1	Improvements and structures on city or town lots and acreages.	23,993,390	24,270,410
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	765,340	770,610
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	5,882,850	6,058,690
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.		
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	1,241,130	868,370
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.		
	TOTAL (less exemptions)	193,713,080	193,782,643
	EXEMPTIONS	8,188,320	8,169,300

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	494,771	546,020
Telephone (within)	(SDCL 10-33)	563,810	518,157
Telegraph	(SDCL 10-34)		
Telephone (without)		267,798	252,906

County taxable percentage for 1985 .... 50%

County taxable percentage for 1986 .... 50%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Brothersfield	60-3,4	3,639,960	4.13	15,033.02
Centerville	60-1,5	4,555,360	6.03	27,468.82
Childstown	33-1/60-2,3	4,822,973	2.49	12,009.20
Daneville	63-2/60-1,5	4,623,220	3.14	14,516.91
Dolton	60-3	3,734,158	5.00	18,670.79
Germantown	41-4/60-4	5,062,838	4.94	25,010.47
Home	60-4/41-4	3,668,500	5.51	20,213.45
Hurley	60-2,4	4,306,170	2.79	12,014.21
Marion	60-3,4/33-1	4,419,621	3.40	15,026.72
Middleton	41-4/60-2	4,583,771	4.45	20,397.78
Monroe	60-3,4	3,534,850	5.00	17,674.25
Norway	60-2,3,4/33-1	4,567,430	4.38	20,005.34
Parker	60-2,4	4,516,390	3.32	14,994.41
Rosefield	60-3/33-1	4,893,455	4.09	20,014.23
Salem	33-1,2/60-2,5	4,384,239	2.29	10,039.90
Spring Valley	60-2,5/33-1	4,504,435	5.00	22,522.17
Swan Lake	60-2,5	4,927,800	3.25	16,015.35
Turner	60,1,2,5/41-4	4,709,015	3.19	15,021.75
TOTAL	x x x x x x	79,454,185	x x x	316,648.77

SCHOOLS[1]/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]/
Centerville	60-1	7,311,810	4,269,414	23.65	35.09	322,738.05
Hurley	60-2	11,418,000	2,779,554	19.47	28.68	302,026.06
Marion	60-3	10,986,370	5,673,954	29.93	44.86	583,355.63
Parker	60-4	11,741,060	5,427,471	30.79	46.39	605,224.83
Viborg	60-5	10,696,320	4,563,581	23.77	37.33	417,714.27
†Menno	33-2	42,975	10,485	17.70	25.00	1,022.79
†Irene	63-2	1,154,380	1,049,770	22.07	31.45	58,492.42
†Freeman	33-1	9,066,365	1,163,742	20.68	29.01	221,252.60
†Lennox	41-4	8,058,730	2,501,140	30.30	45.63	358,306.60
TOTAL:		70,476,010	27,439,111			2,870,133.25

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Centerville	60-1	3,586,495	28.44	101,999.91
Chancellor	41-4	1,154,242	19.43	22,426.92
Davis	60-2	326,865	8.14	2,660.68
Dolton	60-3	147,971	27.03	3,999.65
Hurley	60-2	1,438,770	31.28	45,004.72
Irene	63-2	894,515	30.93	27,667.34
Marion	60-3	3,664,982	15.75	57,723.46
Monroe	60-3	395,050	43.79	17,299.23
Parker	60-4	3,648,320	11.57	42,211.06
Viborg	60-5	3,203,726	17.94	57,474.84
TOTAL:		18,460,936	x x x x x x x x x	378,467.81
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				399.00
COUNTY PURPOSES		x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL		x x x x x x x x x x x x x x x x	12.82	1,255,271.85
SNOW REMOVAL		x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE		x x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.		x x x x x x x x x x x x x x x x		
AG BUILDING		x x x x x x x x x x x x x x x x	.09	8,812.36
HOSPITAL BUILDING		x x x x x x x x x x x x x x x x		
BOND REDEMPTION		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
		x x x x x x x x x x x x x x x x		
SUB—TOTAL:		97,915,121	12.91	1,264,084.21
SECONDARY ROAD				
FIRE FIGHT PUR(34-31-3)		79,454,185	.16	12,712.66
RAILROAD AUTHORITY				
AIRPORT				
TELEPHONE(Outside)(Gen.)		267,798	44.09	11,807.21
COUNTY PURPOSE-TOTAL		x x x x x x x x x x x x x x x x x x x x x x x x x x		1,288,604.08
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)				4,854,252.91

MOBILE HOMES

Number . . . . 173 . . . . .

Full & True Value. . . . . 1,072,900 . . . . .

Taxable Value . . . . 536,450 . . . . .

Taxes. . . . . 27,360.82 . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	6.52 %
Schools:	59.13 %
Cities & Towns:	7.80 %
Subdistricts:	%
Rural Fire Districts:	%
Special Assessments:	.01 %
County:	26.54 %

COUNTY . . . . TURNER . . . .

UNION

. . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	142,292,175	142,388,849
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,911,585	1,947 155
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	20,198,935	20,231,975
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	529,030	432,840
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	830	830
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	24,100	24,100
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.	260,830	260,830
NA-C	Platted lots and acreages without corporate limits.	363,430	363,430
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	10,608,465	10,689,730
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	473,095	458,010
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	2,177,695	2,158,220
AG-D	City or town lots and acreages classified as agricultural.	512,645	537,645
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	59,915	59,915
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.	29,430	29,430
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	5,409,870	5,298,150
NA-D1	Improvements and structures on city or town lots and acreages.	45,290,825	45,621,930
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	1,707,050	1,763,015
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	15,686,850	15,799,470
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	31,590	31,590
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	687,570	682,200
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	50,305	50,305
	TOTAL (less exemptions)	248,306,220	248,824 619
	EXEMPTIONS	9,076,855	9,066,870

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	1,804,910	1,921,113
Telephone (within)	(SDCL 10-33)	610,476	596,751
Telegraph	(SDCL 10-34)	169	154
Telephone (without)		577,130	616,666

County taxable percentage for 1985 . . . . . 50% . . . .

County taxable percentage for 1986 . . . . . 50% . . . .

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Alcester	61-1,2	7,593,767	3.49	26,504.14
Big Sioux	61-6	4,245,717	3.53	14,988.97
Big Springs	61-1,2,4,5	7,127,748	3.79	27,015.25
Brule	61-3/13-1	7,359,439	6.00	44,158.22
Civil Bend	61-3,6	6,076,116	5.00	30,382.42
Elk Point	61-3,6	10,509,156	3.98	41,826.44
Emmet	61-1,2	6,550,423	6.00	39,304.16
Jefferson	61-6	8,928,322	6.00	53,571.96
Prairie	61-1,2	6,583,458	3.80	25,018.38
Sioux Valley	61-1,4	7,394,315	5.73	12,370.79
Spink	61-1,2,3,4/13-1	6,762,264	6.00	40,575.08
Virginia	61-1,4,5/41-3	7,181,717	5.00	35,910.11
TOTAL	x x x x x x	86,312,442	x x x	421,625.92

SCHOOLS1/	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES2/
Alcester	61-1	18,127,770	8,737,025	19.41	26.39	582,234.48
Beresford	61-2	10,547,703	11,712,732	20.34	29.01	554,372.82
Elk Point	61-3	19,955,208	13,032,124	24.28	36.10	954,983.32
Greater Hoyt	61-4	7,426,352	1,302,004	20.33	30.32	190,457.26
Greater Scott	61-5	3,216,375	668,014	8.31	8.31	32,364.32
Jefferson	61-6	10,295,262	17,607,381	18.61	27.99	684,436.48
†Vermillion	13-1	2,737,828	608,949	27.25	41.61	99,945.32
†Hudson	41-3	531,404	75,551	23.77	35.56	15,343.52
TOTAL:		72,837,902	53,743,780			3,114,137.52

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Alcester	61-1	4,840,220	20.35	98,500.54
Beresford	61-2	9,998,219	9.87	98,686.48
Elk Point	61-3	8,950,812	16.46	147,334.10
Jefferson	61-6	2,629,598	31.64	83,201.58
North Sioux City	61-6	3,529,364	14.51	51,212.07
North Sioux City)				
Annexed)	61-6	6,026,132	11.70	70,508.45
TOTAL:		35,974,345	x x x x x x x x x	549,443.22
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				8,963.06

COUNTY PURPOSES	xxxxxxxxxxxxxxxx	MILL LEVY	TAXES
GENERAL	xxxxxxxxxxxxxxxx	7.17	907,614.72
SNOW REMOVAL	xxxxxxxxxxxxxxxx	.69	87,343.70
CO. H. & B. RESERVE	xxxxxxxxxxxxxxxx	1.44	182,282.30
COURTHOUSE JAIL BLDG.	xxxxxxxxxxxxxxxx		
AG BUILDING	xxxxxxxxxxxxxxxx		
HOSPITAL BUILDING	xxxxxxxxxxxxxxxx		
BOND REDEMPTION	xxxxxxxxxxxxxxxx	.70	88,609.52
	xxxxxxxxxxxxxxxx		
	xxxxxxxxxxxxxxxx		
	xxxxxxxxxxxxxxxx		
	xxxxxxxxxxxxxxxx		
SUB—TOTAL:	126,581,682	10.00	1,265,850.24
SECONDARY ROAD	4,294,895	5.42	23,279.33
FIRE FIGHT PUR(34-31-3)	90,607,337	.67	60,709.65
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	577,130	38.04	21,954.03
COUNTY PURPOSE-TOTAL	xxxxxxxxxxxxxxxxxxxxxxxxxx		1,371,793.25
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			5,465,962.97

MOBILE HOMES

Number . . . . 484 . . . .

Full & True Value. . . . 2,321,304 . . . . . .

Taxable Value . . . . 908,524 . . . . .

Taxes. . . . . 46,930.71 . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships: 7.71 %
Schools: 56.97 %
Cities & Towns: 10.05 %
Subdistricts: ______ %
Rural Fire Districts: ______ %
Special Assessments: .17 %
County: 25.10 %

COUNTY . . . . UNION . . . .

WALWORTH COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	73,664,375	73,644,625
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	1,026,750	1,058,650
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	3,712,325	3,737,450
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.	750	750
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	829,625	901,475
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.	521,600	522,100
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.	574,050	589,650
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.	22,350	
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	506,425	547,425
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	1,979,750	1,999,700
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	364,500	395,275
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	1,382,725	1,438,575
AG-D	City or town lots and acreages classified as agricultural.	126,050	131,700
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	48,650	68,400
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.	29,350	33,650
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.	21,000	21,000
NA-D	Lots and acreages in city or town.	3,928,955	3,913,670
NA-D1	Improvements and structures on city or town lots and acreages.	29,397,880	29,655,730
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	2,468,565	2,661,345
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	12,945,565	13,053,865
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	3,500	3,500
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.	3,000	3,000
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	750	750
NA-LSO1	Improvements and structures without corporate limits on leased site land.	4,500	4,500
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	1,245,650	1,252,450
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	339,575	334,625
	TOTAL (less exemptions)	135,148,215	135,973,860
	EXEMPTIONS	2,947,550	2,941,250

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	2,358,536	2,421,275
Telephone (within)	(SDCL 10-33)	1,918,331	1,737,568
Telegraph	(SDCL 10-34)		
Telephone (without)		669,679	651,700

County taxable percentage for 1985 .... 60%

County taxable percentage for 1986 .... 60%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS[1]	SCH DIST	TAXABLE VALUE AG	TAXABLE VALUE NON—AG	MILL LEVY AG	MILL LEVY NON-AG	TAXES[2]
Glenham	62-1	5,137,245	1,570,018	9.60	11.20	66,901.75
Java	62-2	8,630,895	1,059,276	14.27	20.54	144,920.40
Mobridge	62-3	1,836,075	29,615,423	22.97	35.12	1,082,268.30
Selby	62-4	21,523,845	6,568,990	13.85	18.64	420,551.22
†Bowdle	22-1	5,096,040	288,467	18.69	24.13	102,205.70
†Hoven	53-2	2,180,457	381,331	17.81	26.85	49,072.68
TOTAL:		44,404,557	39,483,505			1,865,920.05

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH. DIST.	TAXABLE VALUE	MILL LEVY	TAXES
Akaska	62-4	253,494	14.99	3,799.88
Glenham	62-1	388,024	29.48	11,438.95
Java	62-2	665,222	34.80	23,149.73
Lowry	62-4	113,080	—	—
Mobrdige	62-3	26,664,942	17.55	467,969.73
Selby	62-4	5,110,305	17.46	89,225.93
TOTAL:		33,195,067	x x x x x x x x x	595,584.22
Sub-Dist. Conservancy-Total:		85,365,796	.25	21,341.45
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				40,993.08

COUNTY PURPOSES	x x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x x	8.53	728,170.24
SNOW REMOVAL	x x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x x	.10	8,536.58
COURTHOUSE,JAIL BLDG.	x x x x x x x x x x x x x x x x	.01	853.66
AG BUILDING	x x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x x		
SUB—TOTAL:	85,365,796	8.64	737,560.48
SECONDARY ROAD			
FIRE FIGHT PUR(34-31-3)	52,170,729	.12	6,260.49
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	669,679	24.54	16,433.92
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x x		760,254.89
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			3,284,093.69

MOBILE HOMES

Number . . . . 341 . . . . .

Full & True Value. . . . . . 1,771,900 . . . . .

Taxable Value . . . . 861,366 . . . . .

Taxes. . . . . 44,844.43 . . .

PERCENT OF TOTAL TAXES RECEIVED BY:

Organized Townships:	%
Schools:	56.82 %
Cities & Towns:	18.13 %
Subdistricts:	.65 %
Rural Fire Districts:	%
Special Assessments:	1.25 %
County:	23.15 %

COUNTY . . . . WALWORTH . . . .

YANKTON
. . . . .COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	108,032,400	108,045,952
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	9,280	9,280
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	19,761,989	19,721,142
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.	11,711	
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	4,733,610	4,569,302
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	23,676,485	23,834,836
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	1,539,399	1,236,503
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	10,396,730	7,179,583
AG-D	City or town lots and acreages classified as agricultural.	268,541	268,541
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	22,434,451	22,401,433
NA-D1	Improvements and structures on city or town lots and acreages.	107,621,536	108,756,317
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	12,284,554	12,254,779
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	40,697,843	43,895,522
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.		
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.		
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.	500	36,832
NA-LSO1	Improvements and structures without corporate limits on leased site land.	129,689	143,866
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.	2,096,366	2,205,656
NA-LSO2	Improvements and structures without corporate limits on leased site land under commercial use.	157,975	134,085
	TOTAL (less exemptions)	353,853,407	354,693,629
	EXEMPTIONS	2,095,907	2,102,531

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)	6,069,659	6,293,115
Telephone (within)	(SDCL 10-33)	2,842,823	2,647,920
Telegraph	(SDCL 10-34)	8,395	7,016
Telephone (without)		989,999	946,699

County taxable percentage for 1985 . . . . 50%

County taxable percentage for 1986 . . . . 50%

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
Gayville	63-1,3	6,769,812	.96	6,500.10
Jamesville	43-3/33-2/63-2,3	3,912,212	1.02	3,991.76
Marindahl	63-1,2	4,087,136	2.94	12,017.42
Mayfield	33-2/60-5/63-2	4,248,828	2.35	9,986.04
Mission Hill	63-1,2,3	5,866,768	.85	4,988.58
Turkey Valley	60-5/63-2	4,622,408	4.89	22,604.84
Utica	63-3	6,486,568	—	—
Volin	63-1,2,3	5,090,507	.39	1,986.64
Walshtown	63-2,3	4,358,198	1.15	5,013.08
TOTAL	x x x x x x	45,442,437	x x x	67,088.46

SCHOOLS[1]	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2]
		AG	NON—AG	AG	NON-AG	
Gayville-Volin	63-1	8,721,391	4,111,864	22.40	33.54	333,275.82
Irene	63-2	12,923,428	2,923,575	22.07	31.45	377,172.12
Yankton	63-3	21,864,705	121,051,033	22.77	32.46	4,427,214.86
†Viborg	60-5	786,723	229,197	23.77	37.33	27,257.06
†Menno	33-2	2,846,696	735,478	17.70	25.00	68,775.20
†Scotland	4-3	5,160,412	2,116,553	27.87	43.46	235,809.60
TOTAL:		52,303,355	131,167,700			5,469,504.66

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Yankton	63-3	93,745,244	8.31	779,045.34
Gayville	63-1	1,734,202	9.80	16,996.08
Irene	63-2	153,774	30.93	4,756.30
Lesterville	4-3	738,274	11.89	8,778.78
Mission Hill	63-3	539,275	18.75	10,112.08
Utica	63-3	330,731	15.12	5,001.04
Volin	63-1	437,751	9.14	4,001.72
TOTAL:		97,679,251	x x x x x x x x x	828,691.34
Sub-Dist. Conservancy-Total:		185,218,431	.15	27,782.76
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:		/		88,789.26

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	6.69	1,287,621.15
SNOW REMOVAL	x x x x x x x x x x x x x x x		
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x	.59	109,150.05
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	185,000,068	7.55	1,396,771.20
SECONDARY ROAD	41,878,380	1.63	68,276.94
FIRE FIGHT PUR(34-31-3)			
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	989,999	35.49	35,135.07
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x		1,500,183.21
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			7,982,039.69

MOBILE HOMES

Number . . . . 604 . . . . . .

Full & True Value. . . . . . 4,454,543 . . . . . .

Taxable Value . . . . 1,694,543 . . . . . .

Taxes. . . . . 75,402.98 . . .

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:	.84	%
Schools:	68.52	%
Cities & Towns:	10.38	%
Subdistricts:	.35	%
Rural Fire Districts:		%
Special Assessments:	1.11	%
County:	18.80	%

COUNTY . . . . YANKTON . . . .

ZIEBACH .... COUNTY

REAL ESTATE CLASSIFICATIONS

		1985 Full & True Value (as certified to County)	1986 Full & True Value (as certified to County
AG-A	Land classified as agricultural without corporate limits.	41,875,400	41,997,480
AG-A1	Improvements and structures on land classified as agricultural without corporate limits, less dwellings and automobile garages.	940,010	1,091,665
NA-A1	Dwellings and automobile garages on land classified as agricultural without corporate limits.	1,514,805	1,512,605
AG-AC	Land classified as agricultural without corporate limits, under commercial use.		
NA-AC2	Improvements and structures on land classified as agricultural without corporate limits, under commercial use.		
AG-C	Platted lots and acreages without corporate limits classified as agricultural.		
AG-C1	Improvements and structures on platted lots and acreages classified as agricultural without corp. limits, less dwellings and automobile garages.		
NA-C1	Dwellings and automobile garages on platted lots and acreages classified as agricultural w/o corporate limits.		
AG-CC	Platted lots and acreages classified as agricultural without corporate limits improved or unimproved, under commercial use.		
AG-CC2	Improvements and structures on platted lots and acreages classified as agricultural without corporate limits, under commercial use.		
NA-C	Platted lots and acreages without corporate limits.	6,890	6,890
NA-C1	Improvements and structures on platted lots and acreages without corporate limits.	98,390	112,540
NA-CC	Platted lots and acreages without corporate limits improved or unimproved, under commercial use.	8,500	8,000
NA-CC2	Improvements and structures on platted lots and acreages without corporate limits, under commercial use.	124,480	119,180
AG-D	City or town lots and acreages classified as agricultural.	3,040	5,320
AG-D1	Agricultural improvements and structures less dwellings and automobile garages on city or town lots and acreages classified as agricultural.	22,565	22,565
NA-D1	Dwellings and automobile garages on city or town lots and acreages classified as agricultural.		
AG-DC	City and town lots and acreages improved or unimproved classified as agricultural for commercial use.		
AG-DC2	Improvements and structures classified as agricultural on city or town lots and acreages, under commercial use.		
NA-D	Lots and acreages in city or town.	122,055	122,305
NA-D1	Improvements and structures on city or town lots and acreages.	664,445	659,450
NA-DC	City or town lots and acreages improved or unimproved, under commercial use.	58,410	61,070
NA-DC2	Improvements and structures on city or town lots and acreages under commercial use.	598,345	596,920
NA-M	Mineral Interests.		
AG-LS1	Improvements and structures classified as agricultural within corporate limits on leased site land.	2,630	2,630
AG-LSO1	Improvements and structures classified as agricultural without corporate limits on leased site land.	61,470	65,220
AG-LS2	Improvements and structures classified as agricultural within corporate limits on leased site land under commercial use.		
AG-LSO2	Improvements and structures classified as agricultural without corporate limits on leased site land, under commercial use.		
NA-LS1	Improvements and structures within corporate limits on leased site land.		
NA-LSO1	Improvements and structures without corporate limits on leased site land.	52,520	48,770
NA-LS2	Improvements and structures within corporate limits on leased site land under commercial use.		
NA-LS02	Improvements and structures without corporate limits on leased site land under commercial use.		
	TOTAL (less exemptions)	46,153,955	46,432,610
	EXEMPTIONS	1,474,055	1,324,845

UTILITIES BY CLASSIFICATION – Taxable Value

Railroads	(SDCL 10-28)		
Electric Light, Power, Heating, Water, Gas and Pipe Line Co.	(SDCL 10-35)		
Telephone (within)	(SDCL 10-33)	444	205
Telegraph	(SDCL 10-34)		
Telephone (without)		88,711	88,702

County taxable percentage for 1985 .... 35% ....

County taxable percentage for 1986 .... 35% ....

TOWNSHIPS	SCHOOL DISTRICT	TAXABLE VALUE	MILL LEVY	TAXES
TOTAL	x x x x x x		x x x	

SCHOOLS[1]	SCH DIST	TAXABLE VALUE		MILL LEVY		TAXES[2]
		AG	NON—AG	AG	NON-AG	
Dupree	64-2	8,565,970	866,474	30.88	46.79	305,059.46
†Lemmon	52-2	1,991,685	75,700	27.20	39.47	57,161.90
†Isabel	20-2	1,944,060	108,190	28.36	44.36	59,932.84
†Eagle Butte	20-1	1,816,030	89,200	21.00	32.49	41,034.92
†Faith	46-2	832,095	69,390	28.60	43.82	26,838.68
TOTAL:		15,149,840	1,208,954			490,027.80

†OVERLAP SCHOOL DISTRICT - Taxable Value Adjusted for School Purposes Only

CITIES AND TOWNS	SCH DIST	TAXABLE VALUE	MILL LEVY	TAXES
Dupree	64-2	515,484	33.00	17,010.97
TOTAL:		515,484	x x x x x x x x x	17,010.97
Sub-Dist. Conservancy-Total:				
Rur Fire Prot. Dist(34-31A-21)				
Special Assessments:				

COUNTY PURPOSES	x x x x x x x x x x x x x x x	MILL LEVY	TAXES
GENERAL	x x x x x x x x x x x x x x x	18.28	295,303.05
SNOW REMOVAL	x x x x x x x x x x x x x x x	.03	484.63
CO. H. & B. RESERVE	x x x x x x x x x x x x x x x		
COURTHOUSE JAIL BLDG.	x x x x x x x x x x x x x x x		
AG BUILDING	x x x x x x x x x x x x x x x		
HOSPITAL BUILDING	x x x x x x x x x x x x x x x		
BOND REDEMPTION	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
	x x x x x x x x x x x x x x x		
SUB—TOTAL:	16,154,434	18.31	295,787.68
SECONDARY ROAD	15,638,950	2.18	34,092.91
FIRE FIGHT PUR(34-31-3)	16,154,434	.10	1,615.44
RAILROAD AUTHORITY			
AIRPORT			
TELEPHONE(Outside)(Gen.)	88,711	50.39	4,470.15
COUNTY PURPOSE-TOTAL	x x x x x x x x x x x x x x x x x x x x x x x x x		335,966.18
GRAND TOTAL OF TAXES FOR COUNTY (as taken from the 1985 Recap)			843,004.95

MOBILE HOMES

Number	87
Full & True Value	651,094
Taxable Value	155,252
Taxes	11,368.00

PERCENT OF TOTAL TAXES
RECEIVED BY:

Organized Townships:		%
Schools:	58.13	%
Cities & Towns:	2.02	%
Subdistricts:		%
Rural Fire Districts:		%
Special Assessments:		%
County:	39.85	%

COUNTY ZIEBACH